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# Estimates

## Fiscal Year Ending March 31, 2005

BRITISH COLUMBIA

Ministry of Finance

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# Estimates

## Fiscal Year Ending March 31, 2005

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## INTRODUCTION TO THE ESTIMATES

The Estimates for each fiscal year is presented to the Legislative Assembly by the Minister of Finance.

The *2004/05 Estimates* is presented on a consolidated basis, which combines the Consolidated Revenue Fund, Crown corporations/agencies, and school districts, post-secondary institutions and regional health authorities and hospital societies (the SUCH sector) and Children and Family Development regional authorities. The Estimates include a pro forma statement of financial position; a statement of operations which combines the operating revenues and expenses of the Consolidated Revenue Fund, Crown corporations/agencies, SUCH sector and regional authorities; and, non-operating financial requirements (financing transactions) of the government entity for the coming fiscal year. The Estimates also includes budget and updated forecast information for the 2003/04 fiscal year for comparative purposes.

The Consolidated Revenue Fund is comprised of the General Fund. All expenditures from the Consolidated Revenue Fund must be authorized by an appropriation, either through a *Supply Act* or through a specific provision in another statute. The General Fund is the main operating account of government and includes a number of Special Accounts which provide statutory authority for specific expenditures.

In addition to disclosing the pro forma statement of financial position, statement of operations and financing transactions of the government, the Estimates form the basis for annual Consolidated Revenue Fund appropriations approved by the Legislative Assembly through a *Supply Act*. Votes contained in the Consolidated Revenue Fund provide the framework for legislative control of government spending since funds can only be expended for purposes stated in the Estimates. Expenses cannot exceed individual vote totals without legislative authority. Voted expenses are detailed by sub-votes and group account classification in the Estimates.

Voted and Special Account expenses are detailed by standard object of expense in the *Supplement to the Estimates*. This more detailed presentation is intended to provide additional information and establishes a framework for administrative control by Treasury Board over special office and ministry expenses. The *Supplement to the Estimates* can be found on the Government of British Columbia's Budget web site at http://www.gov.bc.ca/bcbudget.

The *2004/05 Estimates* is comprised of three separate sections.

1. **Summary Information** - this section of the Estimates provides an overview the government's financial plan for the 2004/05 fiscal year. This section also presents an outline of the accounting policies on which the Estimates have been prepared and significant presentation changes in the Estimates from the previous year.

2. **Estimates of Special Offices, Ministries and Other Appropriations** – this section presents detailed information on Consolidated Revenue Fund operating expense, capital and other financing transactions. The Legislative Assembly will be asked to approve Consolidated Revenue Fund expenses through a *Supply Act* based on the detailed information that is provided in this section. The *Supply Act* will provide the legislative authority for voted appropriations and financial requirements. Expenses from Special Accounts are disclosed in the Estimates, however they are not included in *Supply Act* totals as these accounts have existing statutory authority.

   Each special office and ministry is presented on a similar basis.
   1. Summary - summarizes total voted and statutory (Special Account) expense, capital and other financing transactions that are the responsibility of the special office or ministry. Also included is the estimated fulltime equivalent (FTE) employment for the fiscal year.
   2. Core Business Summary - discloses operating expense, capital and other financing transactions by core business on both the gross (before deducting external recoveries) and net (after deducting external recoveries) basis. A core business includes programs and/or functions grouped together based on common roles and/or purposes. Where core businesses are not required (Special Offices and Other Appropriations), the voted and statutory (Special Account) expense and capital expenditures are disclosed by vote.
   3. Operating Expense by Core Business - includes a description of the purpose for each vote and operating expense details by voted and statutory appropriations. Where core businesses are not required (Special Offices and Other Appropriations), the operating expense, capital expenditures and FTE employment are disclosed by vote.
   4. Special Accounts - discloses revenue, expense, capital, other financing transactions and projected spending authority available for all special accounts.
   5. Financing Transactions - discloses financing transactions which are the responsibility of the special office or ministry.

3. **Schedules** – this section of the Estimates consists of supporting schedules that include a detailed Consolidated Revenue Fund operating expense, capital expenditure and FTE reconciliation to restate the 2003/04 Estimates to be consistent with the *2004/05 Estimates* presentation; summaries of operating and financial requirements and opening and closing balances for all Special Accounts; summaries of major ministry, taxpayer-supported Crown corporation/agency, SUCH sector and regional authority related financing transactions; a summary of FTE staff utilization by special office, ministry, and Crown corporation/agency; a summary of ministerial accountability for operating expenses; a reconciliation of the surplus/(deficit) to the change in taxpayer-supported debt and disclosure of total debt; summaries of Crown corporation/agency, SUCH sector and regional authority revenues and expenses; and a detailed reconciliation of revenue by source and expense by function.

## EXPLANATORY NOTES

### Recoveries in the Estimates

As in previous years, the *2004/05 Estimates* contains several votes and sub-votes where recoveries are applied against expenses. In these situations the total recoveries amount is disclosed in the group account classification located on the last page of each special office, ministry or other appropriation section.

There are two forms of recoveries:

1. **Internal Recoveries** - represents transfers within the Consolidated Revenue Fund and generally includes inter-ministry chargebacks for costs budgeted centrally in government for the provision of certain goods and services that are recovered from areas elsewhere in government that consume and/or use those goods and services. Employee benefits, postal services, Queen's Printer services and Provincial Treasury banking charges are considered internal recoveries.

2. **External Recoveries** - represents recoveries to the Consolidated Revenue Fund from entities outside of the Consolidated Revenue Fund, and includes costs and amounts recovered from government corporations, education and health sector organizations, other levels of government, non-government organizations, individuals, and businesses. External recoveries also include sinking fund interest earnings, an offset for commissions paid for the collection of government revenues and accounts, and increases in provisions for or the write-off of uncollectible revenue-related accounts. An example of a major external recovery is interest costs relating to funds borrowed by government and re-loaned to public bodies.

### Authority to Spend Estimated Recoveries

Consolidated Revenue Fund expense budgets are established on the basis of the gross amount of funds required for a particular purpose, with anticipated recoveries then being deducted to arrive at the net expense. A shortfall in anticipated recoveries would cause net expenses to increase. Section 23(3) of the *Financial Administration Act* provides that where a vote in the Estimates approved by the Legislature shows an item as a credit or recovery, the vote is deemed to authorize the payment of the net expense plus the amount of the credit or recovery that is budgeted, whether or not this latter amount is actually realized. Under-realization of recoveries would have the same effect on the Consolidated Revenue Fund operating result as an equivalent shortfall in anticipated government revenue.

### Authority to Spend Excess Recoveries

Section 23(3) of the *Financial Administration Act* also provides that excess Consolidated Revenue Fund recoveries (amounts earned over and above those shown in the Estimates approved by the Legislative Assembly) may be used for additional expenses. Prior approval of Treasury Board is not required, unless otherwise directed. This incremental spending would have no impact on net budgeted Consolidated Revenue Fund expenses since the incremental recoveries would offset the incremental spending.

### Capital Acquisitions

The government capitalizes certain capital assets in its financial statements. The annual cost of these acquisitions is shown in each ministry's section of the Estimates, and is summarized in Schedule D. The cost of these acquisitions is not included in ministries' operating budgets but is instead voted as one amount in the *Supply Act*. The amortization cost of tangible capital assets held by the Consolidated Revenue Fund is included in ministry operating budgets. Schedule D1 summarizes the total estimated cost of capital acquisitions for all taxpayer-supported organizations. The government also provides capital funding to organizations within the government reporting entity to fund public infrastructure. Schedule C summarizes this funding. The amortization cost of these advances is included in ministry operating budgets.

# SUMMARY INFORMATION

Estimates Accounting Policies and Presentation Changes

Estimated Statement of Financial Position

Estimated Statement of Operations

Estimated Surplus/(Deficit) Overview

Estimated Accumulated Deficit

Estimated Revenue by Source

Estimated Expense by Organization

Estimated Consolidated Revenue Fund Expense

# ESTIMATES ACCOUNTING POLICIES AND PRESENTATION CHANGES

## Estimates Accounting Policies

1. **Basis of Accounting** — The accounting policies followed in the Estimated Statement of Financial Position and the Estimated Statement of Operations in the *2004/05 Estimates* comply, in all material respects, with Generally Accepted Accounting Principles (GAAP) for senior governments as prescribed by the Public Sector Accounting Board (PSAB).

2. **Reporting Entity** — Beginning in 2004/05, the government reporting entity has been expanded to include school districts, universities, colleges, university colleges and institutes, regional health authorities and hospital societies (the SUCH sector). For comparative purposes, the 2003/04 Estimates and Updated Forecast have been restated to reflect the inclusion of these entities. The impact of including these entities on the 2003/04 Estimates and Updated Forecast is an estimated $66 million reduction in the deficit and a $4.5 billion reduction in the opening accumulated deficit.

3. **Consolidation** — The *2004/05 Estimates* fully consolidate the Consolidated Revenue Fund, which consists of the General Fund (voted appropriations and all Special Accounts), with the individual assets, liabilities, revenues and expenses of taxpayer-supported organizations on a line-by-line basis. Taxpayer-supported organizations include taxpayer-supported Crown corporations/agencies, the SUCH sector and Children and Family Development regional authorities. Self-supported Crown corporation results are consolidated using the modified equity basis, which reports net assets as an investment and net income/loss as revenue.

## Significant Presentation Changes in the *2004/05 Estimates*

In order to improve disclosure and better match the Estimates with the Public Accounts, the following significant presentation changes have been incorporated into the *2004/05 Estimates*.

1. **Restatement of 2003/04 Estimates** — The 2003/04 Estimates and Updated Forecast have been restated to be consistent with the *2004/05 Estimates* presentation. These restatements reflect the inclusion of the SUCH sector, a change in the accounting presentation of sinking funds, the recognition of an unfunded liability associated with the Healthcare Benefits Trust, as well as a number of inter-ministry transfers and/or changes. Schedule A presents a detailed reconciliation of Consolidated Revenue Fund operating expenses, capital expenditures and FTEs.

2. **Sinking Funds** — In accordance with GAAP, the Estimated Statement of Financial Position and the Estimated Statement of Operations in the *2004/05 Estimates* have been changed to present sinking fund investments and the related sinking fund earnings on a gross basis. In prior years, the provincial government reported public debt net of sinking fund assets and annual interest expense net of sinking fund earnings. In the *2004/05 Estimates*, the impact of this change is an increase to both assets and liabilities (public debt) of $3.5 billion and an increase to both revenues and expenses of $275 million. There is no impact on the bottom line as a result of this change. For comparative purposes, the 2003/04 Estimates and Updated Forecast have been restated to reflect this change.

3. **Healthcare Benefits Trust** — As at March 31, 2004, the Healthcare Benefits Trust, established to provide health and welfare benefits to certain health sector and social service sector employees, is expected to have an estimated $260 million unfunded liability. The 2003/04 Estimates and Updated Forecast have been restated to include a $63 million expense ($51 million for the regional health authorities and $12 million for ministries/offices of the Consolidated Revenue Fund) that reflects the current year (2003/04) portion of the liability. The remaining liability ($197 million) has been treated as a prior year adjustment.

4. **Federal Health Accord Funding** — In February 2003, the federal government announced an intention to provide additional health funding arising from a commitment made at the First Ministers' Accord on Health Care Renewal (Health Accord). British Columbia's share of the funding is $1.3 billion. The funding is intended to assist provinces over a three-year period, however the provinces are able to access the funds in whole or in part at their discretion. Several provinces, including British Columbia, are recognizing the revenue over the period for which it is intended. The Auditor General of British Columbia concurs with this treatment.

## ESTIMATES ACCOUNTING POLICIES AND PRESENTATION CHANGES (Continued)

In May 2003, the Legislative Assembly, through a *Supply Act*, approved a Supplementary Estimate for additional health funding in the amount of $319 million. This amount represented that portion of federal Health Accord funding forecast to be expensed in 2003/04. The remaining funding was planned for revenue and expenditure in 2004/05 and 2005/06. The 2003/04 Estimates and Updated Forecast have been restated to include the Supplementary Estimate amount. The *2004/05 Estimates* do not include any provision for the Province's estimated $260 million share of the additional $2 billion in federal Health Accord funding announced on January 30, 2004. A Supplementary Estimate will be presented to the Legislative Assembly once details of the federal funding are finalized.

5. **Summary Information** — A number of tables in the Summary Information section of the *2004/05 Estimates* have been changed to incorporate the SUCH sector. In the Estimated Surplus/(Deficit) Overview, the reference to taxpayer-supported programs and agencies has been expanded to include the SUCH sector. The Estimated Revenue by Source table incorporates SUCH sector own-source revenues and includes additional revenue categories to address sector specific activities. The Estimated Expense by Organization table includes SUCH sector spending and further detail on grants and internal transfers specific to the SUCH sector entities.

6. **Schedules** — A number of schedules in the *2004/05 Estimates* have been changed to incorporate the SUCH sector. Schedule D (Financing Transactions Capital Expenditures) now includes information for the Consolidated Revenue Fund only. Schedule D1 (Financing Transactions - Capital Expenditures - Taxpayer Supported Organizations) includes annual capital expenditures on a functional basis for all taxpayer-supported organizations including those in Schedule D. The presentation format in Schedule K (Taxpayer-supported Crown Corporations and Agencies - Estimated Revenues and Expenses) has been revised to include revenue and expense details for material Crown corporations and agencies only. This change is consistent with section 5(2)(d) of the *Budget Transparency and Accountability Act*. Schedule L (SUCH Sector and Regional Authorities Estimated Revenues and Expenses), Schedule M (Estimated Revenue By Source) and Schedule N (Estimated Expense By Function) have been expanded to include the SUCH sector.

## ESTIMATED STATEMENT OF FINANCIAL POSITION[1]

('$000)

| Estimates[2] 2003/04 | Updated Forecast[2] 2003/04 | | Estimates 2004/05 |
|---|---|---|---|
| | | **Financial Assets**[3] | |
| 2,313,000 | 2,359,000 | Cash and Temporary Investments | 2,458,000 |
| 2,995,000 | 3,085,000 | Loans and Investments | 3,368,000 |
| 2,594,000 | 2,622,000 | Equity in Self-Supported Crown Corporations and Agencies | 2,433,000 |
| 3,770,000 | 3,677,000 | Sinking Fund Investments | 3,511,000 |
| 8,161,000 | 7,044,000 | Financed Assets of Crown Corporations and Agencies[4] | 7,179,000 |
| 19,833,000 | 18,787,000 | | 18,949,000 |
| | | **Liabilities** | |
| 2,432,000 | 3,131,000 | Working Capital Deficiency[5] | |
| 1,787,000 | 2,588,000 | Deferred Revenue | 2,648,000 |
| 4,219,000 | 5,719,000 | | 2,716,000 |
| | | | 5,364,000 |
| 32,558,000 | 30,580,000 | Taxpayer-Supported Debt (net of sinking funds) | 32,172,000 |
| 8,420,000 | 7,261,000 | Self-Supported Debt (net of sinking funds) | 7,180,000 |
| 500,000 | — | Forecast Allowance | 100,000 |
| 41,478,000 | 37,841,000 | | 39,452,000 |
| 3,770,000 | 3,677,000 | Add: Sinking Fund Investments presented as assets | 3,511,000 |
| (439,000) | (640,000) | Less: Debt Guarantees and Non-Guaranteed Debt[6] | (393,000) |
| 44,809,000 | 40,878,000 | Total Debt | 42,570,000 |
| 49,028,000 | 46,597,000 | | 47,934,000 |
| (29,195,000) | (27,810,000) | Net Liabilities | (28,985,000) |
| | | **Non-Financial Assets**[3] | |
| 22,288,000 | 22,164,000 | Investment in Capital Assets (net)[7] | 23,437,000 |
| 415,000 | 375,000 | Other Assets | 377,000 |
| 22,703,000 | 22,539,000 | | 23,814,000 |
| (6,492,000) | (5,271,000) | Accumulated Deficit | (5,171,000) |

[1] Figures have been rounded to the nearest million.

[2] The 2003/04 Estimates and Updated Forecast amounts have been restated to be conform with the *2004/05 Estimates* presentation. See Significant Presentation Changes (Note 1) for details.

[3] Includes assets not available to meet the government's general obligations due to external restrictions on use or limitation in the rights of government to those assets in the event of disposal or discontinuation of the program or service to which those assets relate.

[4] Includes loans to Crown corporations/agencies for the purchase of capital assets.

[5] Working capital includes accounts receivable, inventories, accounts payable, and accrued liabilities.

[6] Represents loan guarantees, and Crown corporation/agency debt which has not been borrowed from or guaranteed by the provincial government.

[7] Investment in capital assets is reported net of amortization.

## ESTIMATED STATEMENT OF OPERATIONS[1,3]

($000)

| Estimates [2] 2003/04 | Updated Forecast [2] 2003/04 | | Estimates 2004/05 |
|---|---|---|---|
| | | **Revenue** | |
| 13,365,000 | 13,669,000 | Taxation | **14,185,000** |
| 3,416,000 | 3,701,000 | Natural Resource | **3,432,000** |
| 3,514,000 | 3,521,000 | Fees and licences | **3,754,000** |
| 1,036,000 | 908,000 | Investment Earnings[4] | **826,000** |
| 1,846,000 | 1,836,000 | Miscellaneous | **1,814,000** |
| 4,438,000 | 3,819,000 | Contributions from the Federal Government | **4,346,000** |
| 1,381,000 | 2,034,000 | Net earnings of Self-Supported Crown Corporations and Agencies | **2,072,000** |
| 28,996,000 | 29,488,000 | Total Revenue | **30,429,000** |
| | | **Expenses** | |
| 11,845,000 | 11,830,000 | Health[4] | **11,787,000** |
| 2,873,000 | 2,798,000 | Social Services | **2,678,000** |
| 8,692,000 | 8,706,000 | Education[4] | **8,788,000** |
| 1,230,000 | 1,359,000 | Protection of persons and property | **1,166,000** |
| 1,337,000 | 1,297,000 | Transportation[4] | **1,265,000** |
| 1,145,000 | 1,687,000 | Natural resources and economic development | **1,321,000** |
| 1,267,000 | 1,296,000 | Other | **1,148,000** |
| 429,000 | 472,000 | General Government | **478,000** |
| 1,912,000 | 1,587,000 | Interest[4] | **1,598,000** |
| 30,730,000 | 31,032,000 | Total Expenses | **30,229,000** |
| (1,734,000) | (1,544,000) | Surplus/ (Deficit) before Forecast Allowance | **200,000** |
| (500,000) | (100,000) | Forecast Allowance | **(100,000)** |
| (2,234,000) | (1,644,000) | Surplus/(Deficit) | **100,000** |

[1] Figures have been rounded to the nearest million.

[2] The 2003/04 Estimates and Updated Forecast amounts have been restated to be conform with the *2004/05 Estimates* presentation. See Significant Presentation Changes (Note 1) for details.

[3] The Estimated Statement of Operations discloses budgeted amounts for revenues and expenses of the government reporting entity on a functional basis. The statement fully consolidates the taxpayer-supported Crown corporations/agencies, SUCH sector and regional authorities with the Consolidated Revenue Fund. This results in revenues and expenses of the taxpayer-supported Crown corporations/agencies, SUCH sector and regional authorities being added to those of the Consolidated Revenue Fund.

[4] In order to comply with generally accepted accounting principles, interest expense is reported gross of sinking fund earnings, which are now reported as revenue.

## ESTIMATED SURPLUS/(DEFICIT) OVERVIEW

($000)

| Estimates [1] 2003/04 | Updated Forecast [1] 2003/04 | | Estimates 2004/05 |
|---|---|---|---|
| | | **Taxpayer-supported Programs and Agencies** | |
| 27,615,000 | 27,454,000 | Revenue | 28,357,000 |
| 30,730,000 | (31,032,000) | Expense | (30,229,000) |
| (3,115,000) | (3,578,000) | | (1,872,000) |
| 1,381,000 | 2,034,000 | Net Earnings of Self-Supported Crown Corporations and Agencies | 2,072,000 |
| (1,734,000) | (1,544,000) | **Surplus/(Deficit) before Forecast Allowance** | 200,000 |
| (500,000) | (100,000) | Forecast Allowance | (100,000) |
| (2,234,000) | (1,644,000) | **Surplus/(Deficit)** | 100,000 |

## ESTIMATED ACCUMULATED DEFICIT

($000)

| Estimates 2003/04 | Updated Forecast 2003/04 | | Estimates 2004/05 |
|---|---|---|---|
| (8,528,000) | (7,954,000) | Accumulated Deficit, Beginning of Year [2] | (5,271,000) |
| (57,000) | — | Opening equity adjustment [3] | — |
| 4,524,000 | 4,524,000 | Adjustment for the inclusion of SUCH [4] | — |
| (197,000) | (197,000) | Other adjustments [5] | — |
| (4,258,000) | (2,627,000) | Accumulated Deficit, Beginning of Year, Restated | (5,271,000) |
| (2,234,000) | (1,644,000) | Surplus/(Deficit) for the Year | 100,000 |
| (6,492,000) | (5,271,000) | Accumulated Deficit, End of Year | (5,171,000) |

[1] The 2003/04 Estimates and Updated Forecast amounts have been restated to conform with the *2004/05 Estimates* presentation. See Significant Presentation Changes (Note 1) for details.

[2] The 2003/04 Updated Forecast amount for the beginning of the fiscal year is as reported in the 2002/03 Public Accounts.

[3] Represents adjustments required to reconcile the amount for the beginning of the year to the amount reported in the 2002/03 Public Accounts.

[4] Represents the impact of including school districts, post-secondary institutions and regional health authorities/societies (SUCH) in the government reporting entity.

[5] Represents the portion of the Healthcare Benefits Trust unfunded liability charged to 2002/03 and prior years.

## ESTIMATED REVENUE BY SOURCE

($000)

| Estimates [1] 2003/04 | Updated Forecast [1] 2003/04 | | Estimates 2004/05 |
|---|---|---|---|
| | | Taxation Revenue | |
| 4,722,000 | 4,895,000 | Personal income | **5,005,000** |
| 755,000 | 771,000 | Corporate income | **893,000** |
| 3,995,000 | 3,945,000 | Social service | **4,156,000** |
| 866,000 | 870,000 | Fuel | **891,000** |
| 635,000 | 645,000 | Tobacco | **676,000** |
| 1,574,000 | 1,584,000 | Property | **1,655,000** |
| 368,000 | 505,000 | Property transfer | **432,000** |
| 450,000 | 454,000 | Other [2] | **477,000** |
| 13,365,000 | 13,669,000 | Total Taxation Revenue | **14,185,000** |
| | | Natural Resource Revenue | |
| 1,289,000 | 1,263,000 | Natural gas royalties | **1,213,000** |
| 240,000 | 235,000 | Columbia River Treaty | **215,000** |
| 477,000 | 869,000 | Other energy and minerals | **603,000** |
| 1,109,000 | 1,004,000 | Forests | **999,000** |
| 301,000 | 330,000 | Water and other resources | **402,000** |
| 3,416,000 | 3,701,000 | Total Natural Resource Revenue | **3,432,000** |
| | | Other Revenue | |
| 1,410,000 | 1,387,000 | Medical Services Plan premiums | **1,398,000** |
| 662,000 | 662,000 | Post secondary education fees | **713,000** |
| 437,000 | 437,000 | Other health care-related fees | **421,000** |
| 352,000 | 362,000 | Motor vehicle licences and permits | **370,000** |
| 653,000 | 673,000 | Other fees and licences | **852,000** |
| 1,036,000 | 908,000 | Investment earnings | **826,000** |
| 621,000 | 699,000 | Sales of goods and services | **681,000** |
| 1,225,000 | 1,137,000 | Miscellaneous [3] | **1,133,000** |
| 6,396,000 | 6,265,000 | Total Other Revenue | **6,394,000** |
| | | Contributions from the Federal Government | |
| 3,082,000 | 3,148,000 | Health and social transfers | **3,224,000** |
| 675,000 | (149,000) | Equalization | **402,000** |
| 681,000 | 820,000 | Other cost-shared agreements [4] | **720,000** |
| 4,438,000 | 3,819,000 | Total Contributions from the Federal Government | **4,346,000** |
| 27,615,000 | 27,454,000 | **Taxpayer-Supported Programs and Agencies** | **28,357,000** |
| | | Self-supported Crown Corporations and Agencies | |
| (70,000) | 190,000 | British Columbia Hydro and Power Authority [5] | **388,000** |
| 655,000 | 709,000 | British Columbia Liquor Distribution Branch | **760,000** |
| 725,000 | 725,000 | British Columbia Lottery Corporation | **850,000** |
| 61,000 | 89,000 | British Columbia Railway Company | **211,000** |
| 45,000 | 196,000 | Insurance Corporation of British Columbia | **52,000** |
| 5,000 | 9,000 | Other | **1,000** |
| (40,000) | 116,000 | Accounting adjustments [6] | **(190,000)** |
| 1,381,000 | 2,034,000 | Net Earnings of Self-Supported Crown Corporations and Agencies | **2,072,000** |
| 28,996,000 | 29,488,000 | **Total Revenue** | **30,429,000** |

[1] The 2003/04 Estimates and Updated Forecast amounts have been restated to conform with the *2004/05 Estimates* presentation. See Significant Presentation Changes (Note 1) for details.

[2] Includes corporation capital/insurance premium and hotel room taxes.

[3] Includes asset dispositions, reimbursements for health care and other services provided to external agencies, and other recoveries.

[4] Includes contributions for health, education, housing and social service programs, for transportation projects, and for coastal ferry services.

[5] Amounts are net of transfers.

[6] Includes, primarily, adjustments to British Columbia Railway Company and Insurance Corporation of British Columbia to bring their financial results in line with the government fiscal year.

## ESTIMATED EXPENSE BY ORGANIZATION

| Estimates [1] 2003/04 | Updated Forecast [1] 2003/04 | ($000) | Estimates 2004/05 |
|---|---|---|---|
| 42,955 | 42,955 | Legislation | 45,737 |
| 22,709 | 22,983 | Officers of the Legislature | 27,084 |
| 52,270 | 51,970 | Office of the Premier | 44,129 |
| 1,898,849 | 1,898,849 | Ministry of Advanced Education | 1,898,849 |
| 49,153 | 49,153 | Ministry of Agriculture, Food and Fisheries | 44,692 |
| 507,581 | 507,581 | Ministry of Attorney General | 489,367 |
| 1,452,190 | 1,452,190 | Ministry of Children and Family Development | 1,381,568 |
| 602,259 | 602,259 | Ministry of Community, Aboriginal and Women's Services | 506,368 |
| 4,860,065 | 4,860,065 | Ministry of Education | 4,943,165 |
| 76,840 | 76,840 | Ministry of Energy and Mines | 63,790 |
| 51,401 | 51,401 | Ministry of Finance | 45,990 |
| 564,866 | 534,787 | Ministry of Forests | 529,582 |
| 10,530,588 | 10,530,588 | Ministry of Health Services | 10,558,445 |
| 1,418,292 | 1,418,292 | Ministry of Human Resources | 1,301,425 |
| 49,534 | 49,534 | Ministry of Management Services | 61,305 |
| 50,694 | 50,694 | Ministry of Provincial Revenue | 52,304 |
| 537,020 | 537,020 | Ministry of Public Safety and Solicitor General | 503,405 |
| 25,637 | 23,503 | Ministry of Skills Development and Labour | 18,812 |
| 178,911 | 177,261 | Ministry of Small Business and Economic Development | 143,014 |
| 89,430 | 89,430 | Ministry of Sustainable Resource Management | 280,992 |
| 855,047 | 849,959 | Ministry of Transportation | 811,060 |
| 153,378 | 153,378 | Ministry of Water, Land and Air Protection | 148,141 |
| 926,000 | 755,000 | Management of Public Funds and Debt | 800,000 |
| 404,371 | 387,371 | Other Appropriations | 309,776 |
| — | 382,000 | BC Rail investment partnership | — |
| — | 434,000 | Natural disasters Supplementary Estimates | — |
| — | 72,000 | 2010 Olympics Supplementary Estimates | — |
| 25,400,040 | 26,061,063 | **CONSOLIDATED REVENUE FUND EXPENSES** [1, 2] | 25,009,000 |
| 1,679,000 | 1,516,000 | Add: Expenses recovered from external entities [2] | 1,569,000 |
| | | Less: Grants to agencies and other internal transfers [3] | |
| (769,000) | (1,024,000) | Taxpayer-supported Crown corporations and agencies | (735,000) |
| (4,214,000) | (4,214,000) | School districts | (4,314,000) |
| (809,000) | (809,000) | Universities | (817,000) |
| (787,000) | (787,000) | Colleges, university colleges and institutes | (772,000) |
| (6,883,000) | (6,883,000) | Health authorities and hospital societies | (6,912,000) |
| (283,000) | (3,000) | Children and Family Development governance authorities | — |
| (13,745,000) | (13,720,000) | | (13,550,000) |
| 1,916,000 | 1,975,000 | Taxpayer-supported Crown corporations and agencies [4] | 1,904,000 |
| | | SUCH sector and regional authorities [4] | |
| 4,368,000 | 4,368,000 | School districts | 4,446,000 |
| 1,857,000 | 1,857,000 | Universities | 1,935,000 |
| 1,314,000 | 1,314,000 | Colleges, university colleges and institutes | 1,318,000 |
| 7,658,000 | 7,658,000 | Health authorities and hospital societies | 7,598,000 |
| 283,000 | 3,000 | Children and Family Development governance authorities | — |
| 15,480,000 | 15,200,000 | | 15,297,000 |
| 30,730,040 | 31,032,063 | **Total Expense** | 30,229,000 |

[1] The 2003/04 Estimates and Updated Forecast amounts have been restated to be conform with the *2004/05 Estimates* presentation. See Significant Presentation Changes (Note 1) for details.

[2] Expenses are reported after deducting cost recoveries received from other entities within, and external to, the Consolidated Revenue Fund. On consolidation the recoveries are reported as spending increases.

[3] Grants and other payments between the Consolidated Revenue Fund and the taxpayer-supported Crown corporations/agencies, SUCH sector and regional authorities are eliminated to avoid double counting.

[4] See Schedules K and L for details on estimated revenues and expenses for Crown corporations and agencies and SUCH sector and regional authorities.

## ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE [1]

$000

| Estimates 2003/04 | Vote No* | | Estimates 2004/05 |
|---|---|---|---|
| | | **Legislation** | |
| 42,955 | 1 | Legislation | **45,737** |
| 42,955 | | Total Voted Expense | **45,737** |
| 42,955 | | **Total Expense** | **45,737** |
| | | **Officers of the Legislature** | |
| 7,901 | 2 | Auditor General | **7,069** |
| 292 | 3 | Conflict of Interest Commissioner | **292** |
| 7,509 | 4 | Elections BC | **13,508** |
| 1,972 | 5 | Information and Privacy Commissioner | **2,133** |
| 4,050 | 6 | Ombudsman | **3,097** |
| 985 | 7 | Police Complaint Commissioner | **985** |
| 22,709 | | Total Voted Expense | **27,084** |
| 22,709 | | **Total Expense** | **27,084** |
| | | **Office of the Premier** | |
| 52,270 | 8 | Office of the Premier | **44,129** |
| 52,270 | | Total Voted Expense | **44,129** |
| 52,270 | | **Total Expense** | **44,129** |
| | | **Ministry of Advanced Education** | |
| 1,898,849 | 9 | Ministry Operations | **1,898,849** |
| 1,898,849 | | Total Voted Expense | **1,898,849** |
| 1,898,849 | | **Total Expense** | **1,898,849** |
| | | **Ministry of Agriculture, Food and Fisheries** | |
| 49,133 | 10 | Ministry Operations | **44,682** |
| 49,133 | | Total Voted Expense | **44,682** |
| 20 | (S) | Livestock Protection | **10** |
| 20 | | Total Special Accounts (Statutory) | **10** |
| 49,153 | | **Total Expense** | **44,692** |

**NOTES**

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

[1] For comparison purposes only, amounts shown for 2003/04 expense have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

## ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE [1] (Continued)

$000

| Estimates 2003/04 | Vote No* | | Estimates 2004/05 |
|---|---|---|---|
| | | **Ministry of Attorney General** | |
| 381,458 | 11 | Ministry Operations | 370,749 |
| 34,904 | 12 | Treaty Negotiations Office | 28,904 |
| 51,664 | 13 | Judiciary | 51,771 |
| 28,700 | 14 | *Crown Proceeding Act* | 27,500 |
| 1 | 15 | British Columbia Utilities Commission | 1 |
| 496,727 | | Total Voted Expense | 478,925 |
| 17,351 | (S) | Public Guardian and Trustee of British Columbia | 17,392 |
| (6,497) | | Transfer from Ministry Operations Vote | (6,950) |
| 10,854 | | Total Special Accounts (Statutory) | 10,442 |
| 507,581 | | **Total Expense** | 489,367 |
| | | **Ministry of Children and Family Development** | |
| 1,452,190 | 16 | Ministry Operations | 1,381,568 |
| 1,452,190 | | Total Voted Expense | 1,381,568 |
| 1,452,190 | | **Total Expense** | 1,381,568 |
| | | **Ministry of Community, Aboriginal and Women's Services** | |
| 582,404 | 17 | Ministry Operations | 486,921 |
| 12,751 | 18 | Transfer to Royal British Columbia Museum | 12,105 |
| 595,155 | | Total Voted Expense | 499,026 |
| 3,962 | (S) | First Citizens Fund | 4,200 |
| 3,142 | (S) | University Endowment Lands Administration | 3,142 |
| 7,104 | | Total Special Accounts (Statutory) | 7,342 |
| 602,259 | | **Total Expense** | 506,368 |
| | | **Ministry of Education** | |
| 4,860,065 | 19 | Ministry Operations | 4,943,165 |
| 4,860,065 | | Total Voted Expense | 4,943,165 |
| 4,860,065 | | **Total Expense** | 4,943,165 |
| | | **Ministry of Energy and Mines** | |
| 38,000 | 20 | Ministry Operations | 35,230 |
| 38,840 | 21 | Contracts and Funding Arrangements | 28,560 |
| 76,840 | | Total Voted Expense | 63,790 |
| 76,840 | | **Total Expense** | 63,790 |

**NOTES**

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

[1] For comparison purposes only, amounts shown for 2003/04 expense have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

## ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE [1] (Continued)

$000

| Estimates 2003/04 | Vote No* | | Estimates 2004/05 |
|---|---|---|---|
| | | **Ministry of Finance** | |
| 36,589 | 22 | Ministry Operations | 31,297 |
| 14,812 | 23 | Public Sector Employers' Council | 14,693 |
| 51,401 | | Total Voted Expense | 45,990 |
| 51,401 | | **Total Expense** | 45,990 |
| | | **Ministry of Forests** | |
| 422,197 | 24 | Ministry Operations | 393,292 |
| 422,197 | | Total Voted Expense | 393,292 |
| 138,179 | (S) | BC Timber Sales | 131,800 |
| 1,490 | (S) | Forest Stand Management Fund | 1,490 |
| 3,000 | (S) | South Moresby Forest Replacement | 3,000 |
| 142,669 | | Total Special Accounts (Statutory) | 136,290 |
| 564,866 | | **Total Expense** | 529,582 |
| | | **Ministry of Health Services** | |
| 10,376,253 | 25 | Ministry Operations | 10,404,260 |
| 7,085 | 26 | Vital Statistics (Special Operating Agency) | 6,935 |
| 10,383,338 | | Total Voted Expense | 10,411,195 |
| 147,250 | (S) | Health Special Account | 147,250 |
| 147,250 | | Total Special Accounts (Statutory) | 147,250 |
| 10,530,588 | | **Total Expense** | 10,558,445 |
| | | **Ministry of Human Resources** | |
| 1,418,292 | 27 | Ministry Operations | 1,301,425 |
| 1,418,292 | | Total Voted Expense | 1,301,425 |
| 1,418,292 | | **Total Expense** | 1,301,425 |
| | | **Ministry of Management Services** | |
| 41,073 | 28 | Ministry Operations | 51,289 |
| 8,461 | 29 | BC Public Service Agency | 10,016 |
| 49,534 | | Total Voted Expense | 61,305 |
| 49,534 | | **Total Expense** | 61,305 |

**NOTES**

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

[1] For comparison purposes only, amounts shown for 2003/04 expense have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

## ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE [1] (Continued)

$000

| Estimates 2003/04 | Vote No* | | Estimates 2004/05 |
|---|---|---|---|
| | | **Ministry of Provincial Revenue** | |
| 50,694 | 30 | Ministry Operations | 52,279 |
| 50,694 | | Total Voted Expense | 52,279 |
| — | (S) | Provincial Home Acquisition Wind Up | 25 |
| — | | Total Special Accounts (Statutory) | 25 |
| 50,694 | | **Total Expense** | 52,304 |
| | | **Ministry of Public Safety and Solicitor General** | |
| 509,207 | 31 | Ministry Operations | 478,891 |
| 18,948 | 32 | *Emergency Program Act* | 15,635 |
| 528,155 | | Total Voted Expense | 494,526 |
| — | (S) | Forfeited Crime Proceeds Fund | — |
| 1,540 | (S) | Inmate Work Program | 1,554 |
| 7,325 | (S) | *Victims of Crime Act* | 7,325 |
| 8,865 | | Total Special Accounts (Statutory) | 8,879 |
| 537,020 | | **Total Expense** | 503,405 |
| | | **Ministry of Skills Development and Labour** | |
| 25,637 | 33 | Ministry Operations | 18,812 |
| 25,637 | | Total Voted Expense | 18,812 |
| 25,637 | | **Total Expense** | 18,812 |
| | | **Ministry of Small Business and Economic Development** | |
| 174,713 | 34 | Ministry Operations | 139,689 |
| 174,713 | | Total Voted Expense | 139,689 |
| 1,500 | (S) | Northern Development Fund | 500 |
| 483 | (S) | Olympic Arts Fund | 625 |
| 2,215 | (S) | Physical Fitness and Amateur Sports Fund | 2,200 |
| 4,198 | | Total Special Accounts (Statutory) | 3,325 |
| 178,911 | | **Total Expense** | 143,014 |

**NOTES**

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

[1] For comparison purposes only, amounts shown for 2003/04 expense have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

## ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE [1] (Continued)

$000

| Estimates 2003/04 | Vote No* | | Estimates 2004/05 |
|---|---|---|---|
| | | **Ministry of Sustainable Resource Management** | |
| 87,134 | 35 | Ministry Operations | 68,415 |
| 2,296 | 36 | Agricultural Land Commission | 1,957 |
| 89,430 | | Total Voted Expense | 70,372 |
| — | (S) | Crown Land Account | 210,620 |
| — | | Total Special Accounts (Statutory) | 210,620 |
| 89,430 | | **Total Expense** | 280,992 |
| | | **Ministry of Transportation** | |
| 855,047 | 37 | Ministry Operations | 811,060 |
| 855,047 | | Total Voted Expense | 811,060 |
| 855,047 | | **Total Expense** | 811,060 |
| | | **Ministry of Water, Land and Air Protection** | |
| 122,033 | 38 | Ministry Operations | 112,436 |
| 122,033 | | Total Voted Expense | 112,436 |
| 31,345 | (S) | Sustainable Environment Fund | 35,705 |
| 31,345 | | Total Special Accounts (Statutory) | 35,705 |
| 153,378 | | **Total Expense** | 148,141 |
| | | **Management of Public Funds and Debt** | |
| 926,000 | 39 | Management of Public Funds and Debt | 800,000 |
| 926,000 | | Total Voted Expense | 800,000 |
| 926,000 | | **Total Expense** | 800,000 |

**NOTES**

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

[1] For comparison purposes only, amounts shown for 2003/04 expense have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

## ESTIMATED CONSOLIDATED REVENUE FUND EXPENSE [1] (Continued)

$000

| Estimates 2003/04 | Vote No* | | Estimates 2004/05 |
|---|---|---|---|
| | | **Other Appropriations** | |
| 116,000 | 40 | Contingencies (All Ministries) and New Programs | 240,000 |
| 85,000 | 41 | BC Family Bonus | 59,000 |
| 3,400 | 42 | Citizens' Assembly | 2,600 |
| 1 | 43 | Commissions on Collection of Public Funds | 1 |
| — | 44 | Allowances for Doubtful Revenue Accounts | 1 |
| 2,897 | 45 | Environmental Assessment Office | 2,897 |
| 1,895 | 46 | Environmental Appeal Board and Forest Appeals Commission | 1,895 |
| 4,344 | 47 | Forest Practices Board | 3,307 |
| 190,000 | | Government Restructuring (All Ministries) | — |
| 403,537 | | Total Voted Expense | 309,701 |
| — | (S) | Insurance and Risk Management | — |
| 809 | (S) | Unclaimed Property | 75 |
| — | (S) | Build BC | — |
| 78,438 | (S) | Industry Training and Apprenticeship | — |
| (78,438) | | Transfer from Vote 9 | — |
| — | (S) | Medical and Health Care Services | — |
| 25 | (S) | Provincial Home Acquisition | — |
| — | (S) | Provincial Treasury Revenue Program | — |
| — | (S) | Vancouver Island Natural Gas Pipeline | — |
| 834 | | Total Special Accounts (Statutory) | 75 |
| 404,371 | | **Total Expense** | 309,776 |
| | | **All Appropriations** | |
| 25,046,901 | | Total Voted Expense | 24,449,037 |
| 353,139 | | Total Special Accounts (Statutory) | 559,963 |
| 25,400,040 | | **Total Expense** | 25,009,000 |

**NOTES**

* An (S) under the Vote number column denotes that statutory authority exists to authorize the expense.

[1] For comparison purposes only, amounts shown for 2003/04 expense have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation. Schedule B presents a summary of all Special Accounts.

# ESTIMATES OF SPECIAL OFFICES, MINISTRIES AND OTHER APPROPRIATIONS

Legislation

Officers of the Legislature

Office of the Premier

Ministry of Advanced Education

Ministry of Agriculture, Food and Fisheries

Ministry of Attorney General

Ministry of Children and Family Development

Ministry of Community, Aboriginal and Women's Services

Ministry of Education

Ministry of Energy and Mines

Ministry of Finance

Ministry of Forests

Ministry of Health Services

Ministry of Human Resources

Ministry of Management Services

Ministry of Provincial Revenue

Ministry of Public Safety and Solicitor General

Ministry of Skills Development and Labour

Ministry of Small Business and Economic Development

Ministry of Sustainable Resource Management

Ministry of Transportation

Ministry of Water, Land and Air Protection

Management of Public Funds and Debt

Other Appropriations

# LEGISLATION

## SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATION** | | |
| Vote 1 — Legislation | 42,955 | 45,737 |
| **OPERATING EXPENSE** | 42,955 | 45,737 |
| **PREPAID CAPITAL ADVANCES** [2] | — | — |
| **CAPITAL EXPENDITURES** [3] | 670 | 1,249 |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | — | — |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | — |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | 300 | 300 |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## SUMMARY - OPERATING EXPENSE BY SUB-VOTE

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **VOTE 1 - LEGISLATION** | | |
| This vote provides for the operation of the Legislative Assembly and its committees, including basic compensation, special allowances and other allowances for Members of the Legislative Assembly, officials and staff, and for support services and other related costs. Operating costs of the Parliamentary Dining Room are partially recovered from ministries. | | |
| **OPERATING EXPENSE** | | |
| Members' Services | 18,968 | **20,426** |
| Caucus Support Services | 3,869 | **3,880** |
| Office of the Speaker | 353 | **372** |
| Clerk of the House | 698 | **712** |
| Clerk of Committees | 348 | **382** |
| Legislative Operations | 9,420 | **10,278** |
| Sergeant-at-Arms | 3,529 | **3,648** |
| Hansard | 3,475 | **3,666** |
| Legislative Library | 2,295 | **2,373** |
| | 42,955 | **45,737** |
| **CAPITAL EXPENDITURES** | | |
| Clerk of the House | 670 | **1,249** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** | | |
| Members' Services | 300 | **300** |
| **VOTE 1 — LEGISLATION** | 42,955 | **45,737** |

### GROUP ACCOUNT CLASSIFICATION SUMMARY

| | | |
|---|---|---|
| **GROUP ACCOUNT CLASSIFICATION** | | |
| Salaries and Benefits | 20,734 | **22,193** |
| Operating Costs | 10,240 | **10,621** |
| Other Expenses | 12,181 | **13,178** |
| Internal Recoveries | (200) | **(255)** |
| **TOTAL OPERATING EXPENSE** | 42,955 | **45,737** |

# OFFICERS OF THE LEGISLATURE

## SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATIONS** | | |
| Vote 2 — Auditor General | 7,901 | **7,069** |
| Vote 3 — Conflict of Interest Commissioner | 292 | **292** |
| Vote 4 — Elections BC | 7,509 | **13,508** |
| Vote 5 — Information and Privacy Commissioner | 1,972 | **2,133** |
| Vote 6 — Ombudsman | 4,050 | **3,097** |
| Vote 7 — Police Complaint Commissioner | 985 | **985** |
| **OPERATING EXPENSE** | 22,709 | **27,084** |
| **PREPAID CAPITAL ADVANCES [2]** | — | **—** |
| **CAPITAL EXPENDITURES [3]** | 1,297 | **508** |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]** | — | **—** |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]** | — | **—** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]** | 211 | **190** |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## SUMMARY

*$000*

| OPERATING EXPENSE | 2003/04 Net | 2004/05 ESTIMATES Gross | External Recoveries | Net |
|---|---|---|---|---|
| Auditor General | 7,901 | 9,369 | (2,300) | 7,069 |
| Conflict of Interest Commissioner | 292 | 292 | — | 292 |
| Elections BC | 7,509 | 13,508 | — | 13,508 |
| Information and Privacy Commissioner | 1,972 | 2,148 | (15) | 2,133 |
| Ombudsman | 4,050 | 3,167 | (70) | 3,097 |
| Police Complaint Commissioner | 985 | 985 | — | 985 |
| **TOTAL OPERATING EXPENSES** | 22,709 | 29,469 | (2,385) | 27,084 |

| CAPITAL EXPENDITURES | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| Auditor General | 190 | 200 | — | 200 |
| Conflict of Interest Commissioner | — | 3 | — | 3 |
| Elections BC | 1,005 | 195 | — | 195 |
| Information and Privacy Commissioner | 15 | 20 | — | 20 |
| Ombudsman | 62 | 65 | — | 65 |
| Police Complaint Commissioner | 25 | 25 | — | 25 |
| **TOTAL CAPITAL EXPENDITURES** | 1,297 | 508 | — | 508 |

## SUMMARY
*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|

## VOTE 2 - AUDITOR GENERAL

This vote provides for the operations of the Office of the Auditor General. The Auditor General, an officer of the Legislature under the authority of the *Auditor General Act*, exists to help members of the Legislative Assembly hold the government accountable. Through its audit opinions, the Auditor General gives legislators audit assessments about the fairness and reliability of the financial statements and public accounts of the government. The Auditor General also assesses the operations and performance of the government's programs and services. The reports of the Auditor General are tabled with the Legislative Assembly and discussed, in a public forum, with the Public Accounts Committee of the legislature. Costs incurred for certain audits and related services are recovered from parties external to government.

| | | |
|---|---|---|
| **OPERATING EXPENSE** | | |
| Auditor General | 7,901 | **7,069** |
| **CAPITAL EXPENDITURES** | | |
| Auditor General | 190 | **200** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** | | |
| Auditor General | 103 | **95** |

## VOTE 3 - CONFLICT OF INTEREST COMMISSIONER

This vote provides for the operation of the Office of the Conflict of Interest Commissioner. The Commissioner is an officer of the Legislature with a mandate under the *Members' Conflict of Interest Act* to meet the requirements under the Act.

| | | |
|---|---|---|
| **OPERATING EXPENSE** | | |
| Conflict of Interest Commissioner | 292 | **292** |
| **CAPITAL EXPENDITURES** | | |
| Conflict of Interest Commissioner | — | **3** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** | | |
| Conflict of Interest Commissioner | 2 | **2** |

## SUMMARY (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **VOTE 4 - ELECTIONS BC** | | |
| **OPERATING EXPENSE** | | |
| Elections BC | 7,509 | **13,508** |
| **CAPITAL EXPENDITURES** | | |
| Elections BC | 1,005 | **195** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** | | |
| Elections BC | 39 | **39** |

This vote provides for the ongoing operating costs of the Office of the Chief Electoral Officer and provides for the administration of provincial elections, plebiscites, voter registration and list maintenance, enumerations, referenda, electoral boundaries, election financing, registration of political parties and constituency associations, recall petitions, initiative petitions and initiative votes, and other aspects of the provincial electoral process. The Chief Electoral Officer is an officer of the Legislature and is responsible for the administration of the *Election Act* and the *Recall and Initiative Act*.

| | | |
|---|---|---|
| **VOTE 5 - INFORMATION AND PRIVACY COMMISSIONER** | | |
| **OPERATING EXPENSE** | | |
| Information and Privacy Commissioner | 1,972 | **2,133** |
| **CAPITAL EXPENDITURES** | | |
| Information and Privacy Commissioner | 15 | **20** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** | | |
| Information and Privacy Commissioner | 20 | **17** |

This vote provides for the salaries and expenses of the Office of the Information and Privacy Commissioner and provides for other duties and functions given to the Commissioner by statute. The Commissioner is an officer of the Legislature under the *Freedom of Information and Protection of Privacy Act* (FOIPPA), and (effective January 1, 2004) under the *Personal Information Protection Act* (PIPA), with a broad mandate to protect the rights given to the public under FOIPPA and PIPA. This includes conducting reviews of access to information requests, investigating complaints, monitoring general compliance with the Acts, promoting freedom of information and protection of privacy principles, and overseeing and enforcing the Lobbyist Registry program pursuant to the *Lobbyist Registration Act*. Costs related to the Freedom of Information and Protection of Privacy Conferences are fully recovered from participants and sponsoring agencies.

## SUMMARY (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **VOTE 6 - OMBUDSMAN** | | |

This vote provides for the salaries, benefits, and expenses for the operation of the Office of the Ombudsman. The Ombudsman is an officer of the Legislature, under the authority of the *Ombudsman Act*. The Ombudsman may investigate, either in response to a specific complaint or on the Ombudsman's own initiative, the actions and decisions of government bodies. The jurisdiction of the Ombudsman extends to ministries of the province, Crown corporations, provincially appointed agencies, boards and commissions, school districts, colleges, universities, hospitals, governing bodies of professional and occupational associations, local governments, and regional districts. The Ombudsman may undertake initiatives to increase public understanding of the role of the Ombudsman, and to improve government's and other public bodies' commitment to respect the principles of administrative fairness and natural justice. Some costs incurred are recovered from agencies, individuals, organizations, or other levels of government. Recoveries are also received from the distribution of materials developed by the office.

| | | |
|---|---|---|
| **OPERATING EXPENSE** | | |
| Ombudsman | 4,050 | **3,097** |
| **CAPITAL EXPENDITURES** | | |
| Ombudsman | 62 | **65** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** | | |
| Ombudsman | 38 | **31** |

## VOTE 7 - POLICE COMPLAINT COMMISSIONER

This vote provides for the salaries of the Police Complaint Commissioner and staff and the costs incurred by the Office of the Police Complaint Commissioner in dealing with complaints against municipal police and members of policing units designated by the Lieutenant Governor in Council. The Police Complaint Commissioner is an officer of the Legislature, under the authority of the *Police Act*.

| | | |
|---|---|---|
| **OPERATING EXPENSE** | | |
| Police Complaint Commissioner | 985 | **985** |
| **CAPITAL EXPENDITURES** | | |
| Police Complaint Commissioner | 25 | **25** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** | | |
| Police Complaint Commissioner | 9 | **6** |

## GROUP ACCOUNT CLASSIFICATION SUMMARY

| **GROUP ACCOUNT CLASSIFICATION** | | |
|---|---|---|
| Salaries and Benefits | 15,066 | **14,100** |
| Operating Costs | 9,482 | **8,296** |
| Government Transfers | 61 | **61** |
| Other Expenses | 16 | **7,012** |
| External Recoveries | (1,916) | **(2,385)** |
| **TOTAL OPERATING EXPENSE** | 22,709 | **27,084** |

# OFFICE OF THE PREMIER

The mission of the Office of the Premier is to ensure the achievement of the New Era vision through leadership across government and Crown agencies in innovative planning, timely decision-making and effective service delivery, supported by leading-edge technology, open and transparent communications, and positive intergovernmental relations.

## SUMMARY

*($000)*

| | Estimates 2003/04[1] | **Estimates 2004/05** |
|---|---|---|
| **VOTED APPROPRIATION** | | |
| Vote 8 — Office of the Premier | 52,270 | **44,129** |
| **OPERATING EXPENSE** | 52,270 | **44,129** |
| **PREPAID CAPITAL ADVANCES** [2] | — | **—** |
| **CAPITAL EXPENDITURES** [3] | 609 | **604** |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | — | **—** |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | **—** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | 312 | **298** |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| OPERATING EXPENSE | 2003/04 Net | 2004/05 ESTIMATES Gross | External Recoveries | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Intergovernmental Relations Secretariat | 2,557 | 3,027 | (510) | 2,517 |
| Crown Agencies Secretariat | 2,678 | 2,124 | — | 2,124 |
| Public Affairs Bureau | 40,402 | 33,231 | (126) | 33,105 |
| Executive and Support Services | 6,633 | 6,383 | — | 6,383 |
| **TOTAL OPERATING EXPENSE** | 52,270 | 44,765 | (636) | 44,129 |

| CAPITAL EXPENDITURES | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Intergovernmental Relations Secretariat | 25 | 20 | — | 20 |
| Crown Agencies Secretariat | 18 | 18 | — | 18 |
| Public Affairs Bureau | 485 | 485 | — | 485 |
| Executive and Support Services | 81 | 81 | — | 81 |
| **TOTAL CAPITAL EXPENDITURES** | 609 | 604 | — | 604 |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|

## VOTE 8 — OFFICE OF THE PREMIER

This vote provides for programs and operations described in the voted appropriations under the following four core businesses: Intergovernmental Relations Secretariat, Crown Agencies Secretariat, Public Affairs Bureau, and Executive and Support Services.

### INTERGOVERNMENTAL RELATIONS SECRETARIAT

**Voted Appropriation**

| | | |
|---|---|---|
| Intergovernmental Relations Secretariat | 2,557 | **2,517** |

**Voted Appropriation Description:** This sub-vote provides for management and administration support for the Executive Council in the development and coordination of advice, policy, negotiations, issues management, and public consultation relating to federal-provincial, inter-provincial, and international relations initiatives. This includes support for the Premier, the Minister of State for Intergovernmental Relations and Cabinet participation in First Ministers' Conferences, Premiers' Conferences, ministerial conferences, and international conferences. This sub-vote also provides for costs of official ceremonies, programs for visiting dignitaries, government-hosted functions, and government honours and awards by authority of the *Provincial Symbols and Honours Act*. A portion of costs may be recovered from ministries, special offices, other levels of government, and participating bodies.

### CROWN AGENCIES SECRETARIAT

**Voted Appropriation**

| | | |
|---|---|---|
| Crown Agencies Secretariat | 2,678 | **2,124** |

**Voted Appropriation Description:** This sub-vote provides for the strategic and systematic oversight of Crown corporations, agencies, boards and commissions including analysis, advice, and coordination on governance, accountability, strategic priorities, performance measurement, mandate/core reviews and cross-Crown agency issues and policies. The sub-vote also provides for the recruitment and recommendation of candidates for appointments to all Crown corporations, agencies, boards and commissions.

### PUBLIC AFFAIRS BUREAU

**Voted Appropriation**

| | | |
|---|---|---|
| Public Affairs Bureau | 40,402 | **33,105** |

**Voted Appropriation Description:** This sub-vote provides for research, planning, coordination, and delivery of communications programs, policies, and services for ministries, special offices, and certain public bodies. Recoveries may be received from ministries, special offices, Crown corporations, certain public bodies, and other levels of government for costs associated with media monitoring and other services.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Premier's Office | 2,818 | 2,818 |
| Executive Operations | 3,815 | 3,565 |
| | 6,633 | 6,383 |

**Voted Appropriations Description:** This sub-vote provides for the offices of the Premier and the Minister of State for Intergovernmental Relations, and includes salaries, benefits, allowances, operating and other expenses for the Premier, the Minister of State, and their staff; the management of cross-government issues and corporate planning and restructuring, and funding for cross-government and other initiatives that support the government's mandate; support of the Executive Council, including Cabinet and government administration, as well as the salaries, benefits, allowances and operating expenses for the deputy ministers' office; salaries and other expenses incurred in providing policy, planning and operational support to Cabinet and its committees and for the planning and coordination of legislative priorities.

| | | |
|---|---|---|
| **VOTE 8 — OFFICE OF THE PREMIER** | 52,270 | 44,129 |

## GROUP ACCOUNT CLASSIFICATION SUMMARY

| GROUP ACCOUNT CLASSIFICATION | | |
|---|---|---|
| Salaries and Benefits | 21,436 | 20,947 |
| Operating Costs | 30,745 | 21,923 |
| Government Transfers | 310 | 1,592 |
| Other Expenses | 681 | 648 |
| Internal Recoveries | (215) | (345) |
| External Recoveries | (687) | (636) |
| **TOTAL OPERATING EXPENSE** | 52,270 | 44,129 |

BRITISH COLUMBIA

# MINISTRY OF ADVANCED EDUCATION

The Ministry of Advanced Education provides leadership and support for a top-notch advanced education and training system that provides all British Columbians with opportunities to develop the skills and knowledge they need to participate fully in the economic, social and cultural life of the province.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATION** | | |
| Vote 9 — Ministry Operations | 1,898,849 | 1,898,849 |
| **OPERATING EXPENSE** | 1,898,849 | 1,898,849 |
| **PREPAID CAPITAL ADVANCES** [2] | 212,410 | 215,400 |
| **CAPITAL EXPENDITURES** [3] | 2,380 | 4,105 |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | 199,556 | 265,800 |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | — |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | 236 | 217 |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| **OPERATING EXPENSE** | Net | Gross | External Recoveries | Net |
| **Core Business** | | | | |
| Educational Institutions and Organizations | 1,400,647 | 1,436,138 | (17,000) | 1,419,138 |
| Industry Training and Apprenticeship | 73,781 | 77,281 | — | 77,281 |
| Student Financial Assistance Programs | 165,429 | 143,291 | (7,000) | 136,291 |
| Debt Service Costs and Amortization of Prepaid Capital Advances | 236,500 | 246,750 | — | 246,750 |
| Executive and Support Services | 22,492 | 19,662 | (273) | 19,389 |
| **TOTAL OPERATING EXPENSE** | 1,898,849 | 1,923,122 | (24,273) | 1,898,849 |

| **PREPAID CAPITAL ADVANCES** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Debt Service Costs and Amortization of Prepaid Capital Advances | 212,410 | 215,400 | — | 215,400 |
| **TOTAL PREPAID CAPITAL ADVANCES** | 212,410 | 215,400 | — | 215,400 |

| **CAPITAL EXPENDITURES** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Executive and Support Services | 2,380 | 4,105 | — | 4,105 |
| **TOTAL CAPITAL EXPENDITURES** | 2,380 | 4,105 | — | 4,105 |

| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Student Financial Assistance Programs | 199,556 | 279,400 | (13,600) | 265,800 |
| **TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | 199,556 | 279,400 | (13,600) | 265,800 |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|

## VOTE 9 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Educational Institutions and Organizations, Industry Training and Apprenticeship, Student Financial Assistance Programs, Debt Service Costs and Amortization of Prepaid Capital Advances, and Executive and Support Services.

### EDUCATIONAL INSTITUTIONS AND ORGANIZATIONS

| **Voted Appropriation** | | |
|---|---|---|
| Educational Institutions and Organizations | 1,400,647 | **1,419,138** |

**Voted Appropriation Description:** This sub-vote provides funding to universities, university colleges, colleges, institutes, educational agencies, and other organizations to support the post secondary education system. This sub-vote also provides transfers for research, scholarships, bursaries, and other initiatives. Recoveries are received from the federal government in accordance with federal/provincial agreements.

### INDUSTRY TRAINING AND APPRENTICESHIP

| **Voted Appropriation** | | |
|---|---|---|
| Industry Training and Apprenticeship | 73,781 | **77,281** |

**Voted Appropriation Description:** This sub-vote provides funding to the Industry Training Authority which oversees the management of the training system in British Columbia.

### STUDENT FINANCIAL ASSISTANCE PROGRAMS

| **Voted Appropriation** | | |
|---|---|---|
| Student Financial Assistance Programs | 165,429 | **136,291** |

**Voted Appropriation Description:** This sub-vote provides for financial, income and other assistance to and for students including interest on student loans issued by financial institutions under these programs, debt service costs net of interest earned on loans issued by the province, provisions for future liabilities on student loans, transfers to students, and transfers for initiatives that enhance student performance. Recoveries are received from students for student loan interest repayments and other miscellaneous sources.

### DEBT SERVICE COSTS AND AMORTIZATION OF PREPAID CAPITAL ADVANCES

| **Voted Appropriations** | | |
|---|---|---|
| Debt Service Costs | 142,300 | **142,600** |
| Amortization of Prepaid Capital Advances | 94,200 | **104,150** |
| | 236,500 | **246,750** |

**Voted Appropriations Description:** This sub-vote provides for the payment of short and long term debt service costs for approved capital projects including new buildings, equipment, renovations, and improvements to existing university, university college, college, institute and agency facilities, and interest payments on matching funds relating to the Canada Foundation for Innovation Program for research infrastructure projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against debt service costs. This sub-vote also provides for amortization of funds advanced to universities, university colleges, colleges, institutes and agencies for capital projects including new buildings, renovations and improvements, capital leases and equipment purchases.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Minister's Office | 435 | **435** |
| Program Management | 22,057 | **18,954** |
| | 22,492 | **19,389** |

**Voted Appropriations Description:** This sub-vote provides for Ministry leadership and direction, establishment of policy and accountability, and provides program support for the post secondary system. This sub-vote also provides for consumer protection with respect to private post-secondary institutions and quality assessment for public and private post secondary degree-granting institutions. This sub-vote also provides for the office of the Minister of Advanced Education, and includes salaries, benefits, allowances, and operating expenses of the minister and the minister's staff. Transfers are provided for post secondary development and implementation activities, and national and international education initiatives. Recoveries are received from participation in federal/provincial agreements and activities, and other sources. Financial, human resources, information resources, administrative services, freedom of information and privacy services, and general services and assistance are provided to the Ministry of Advanced Education by the Ministry of Education, Management Services Division.

| | | |
|---|---|---|
| **VOTE 9 — MINISTRY OPERATIONS** | 1,898,849 | **1,898,849** |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| GROUP ACCOUNT CLASSIFICATION | | |
|---|---|---|
| Salaries and Benefits | 12,950 | **13,197** |
| Operating Costs | 98,896 | **109,993** |
| Government Transfers | 1,551,174 | **1,594,293** |
| Other Expenses | 253,845 | **205,639** |
| External Recoveries | (18,016) | **(24,273)** |
| TOTAL OPERATING EXPENSE | 1,898,849 | **1,898,849** |

## LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **STUDENT FINANCIAL ASSISTANCE PROGRAMS** | | |
| BRITISH COLUMBIA STUDENT LOAN PROGRAM — Disbursements represent expenditures associated with loans under the British Columbia Student Assistance Program. Receipts represent principal repayments on outstanding loans. Administration costs are funded through the ministry's voted appropriations. | | |
| Receipts | 8,989 | **13,600** |
| Disbursements | 208,545 | **279,400** |
| Net Cash Source (Requirement) | (199,556) | **(265,800)** |

## PREPAID CAPITAL ADVANCES BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **DEBT SERVICE COSTS AND AMORTIZATION OF PREPAID CAPITAL ADVANCES** | | |
| POST SECONDARY INSTITUTIONS — Disbursements are provided to universities, university colleges, colleges, institutes and agencies for approved capital projects, including new buildings, renovations and improvements, equipment and capital leases. | | |
| Receipts | — | **—** |
| Disbursements | 212,410 | **215,400** |
| Net Cash Source (Requirement) | (212,410) | **(215,400)** |

# MINISTRY OF AGRICULTURE, FOOD AND FISHERIES

The mission of the Ministry of Agriculture, Food and Fisheries is to deliver programs that maintain a positive business climate for a competitive, market-responsive agri-food and fisheries sector, promote environmental and social sustainability, and safeguard BC's ability to provide safe and high quality agri-food and seafood products for consumers.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | **Estimates 2004/05** |
|---|---|---|
| **VOTED APPROPRIATION** | | |
| Vote 10 — Ministry Operations | 49,133 | **44,682** |
| **STATUTORY APPROPRIATION** | | |
| Livestock Protection Special Account | 20 | **10** |
| **OPERATING EXPENSE** | 49,153 | **44,692** |
| **PREPAID CAPITAL ADVANCES [2]** | — | **—** |
| **CAPITAL EXPENDITURES [3]** | 1,990 | **1,857** |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]** | (870) | **(765)** |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]** | — | **—** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]** | 329 | **326** |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| OPERATING EXPENSE | 2003/04 Net | 2004/05 ESTIMATES Gross | External Recoveries | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Industry Competitiveness | 4,604 | **4,557** | **(17)** | **4,540** |
| Fisheries and Aquaculture Management | 5,146 | **4,504** | **(2)** | **4,502** |
| Food Safety and Quality | 3,909 | **6,378** | **(2,524)** | **3,854** |
| Environmental Sustainability and Resource Development | 2,941 | **6,880** | **(4,334)** | **2,546** |
| Risk Management (includes special account) | 23,154 | **20,998** | **(1,641)** | **19,357** |
| Executive and Support Services | 9,399 | **9,968** | **(75)** | **9,893** |
| **TOTAL OPERATING EXPENSE** | 49,153 | **53,285** | **(8,593)** | **44,692** |

| CAPITAL EXPENDITURES | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Industry Competitiveness | 70 | **22** | **—** | **22** |
| Fisheries and Aquaculture Management | 494 | **483** | **—** | **483** |
| Food Safety and Quality | 300 | **346** | **—** | **346** |
| Environmental Sustainability and Resource Development | 667 | **812** | **—** | **812** |
| Risk Management | 366 | **106** | **—** | **106** |
| Executive and Support Services | 93 | **88** | **—** | **88** |
| **TOTAL CAPITAL EXPENDITURES** | 1,990 | **1,857** | **—** | **1,857** |

| LOANS, INVESTMENTS AND OTHER REQUIREMENTS | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Industry Competitiveness | (870) | **—** | **(765)** | **(765)** |
| Risk Management | — | **3,000** | **(3,000)** | **—** |
| **TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | (870) | **3,000** | **(3,765)** | **(765)** |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **VOTE 10 — MINISTRY OPERATIONS** | | |
| This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Industry Competitiveness, Fisheries and Aquaculture Management, Food Safety and Quality, Environmental Sustainability and Resource Development, Risk Management, and Executive and Support Services. | | |
| **INDUSTRY COMPETITIVENESS** | | |
| **Voted Appropriation** | | |
| Industry Competitiveness | 4,604 | **4,540** |
| **Voted Appropriation Description:** This sub-vote provides for agriculture, food and fisheries industry competitiveness programs and includes work in partnership with agriculture, agri-food and fisheries organizations to provide advice on competitiveness issues affecting the production, marketing and business management of the agriculture, food and fisheries sectors; internal to government advocacy on behalf of the agriculture and fish sectors to improve the business climate in which the sector operates; assembly and dissemination of technical information to producers and other agencies; the provincial component of the 4-H program; agriculture, food and fisheries research and demonstration projects, and related food safety and quality, environmental and risk management initiatives; the administration of Industry Loan Guarantee Programs under the *Financial Administration Act*; and administration of Agricultural Land Development Assistance loan assets under the *Miscellaneous Statutes Amendments Act, 2003*. This sub-vote also provides for industry development and renewal initiatives and trusts. Recoveries are received from the federal government and parties external to government for ministry services. | | |
| **FISHERIES AND AQUACULTURE MANAGEMENT** | | |
| **Voted Appropriation** | | |
| Fisheries and Aquaculture Management | 5,146 | **4,502** |
| **Voted Appropriation Description:** This sub-vote provides for technical review of applications for tenure and for the licensing and enforcement of regulations as required under the *Fisheries Act* and the *Fisheries Inspection Act*; administration of relevant sections of the *Fisheries Act*; licensing and regulation of finfish and shellfish aquaculture; development and diversification of the fisheries and aquaculture (seafood) sectors; and the development of strategies to create jobs and enhance the competitiveness of British Columbia's seafood products. Recoveries are received from the federal government and parties external to government for ministry services. | | |
| **FOOD SAFETY AND QUALITY** | | |
| **Voted Appropriation** | | |
| Food Safety and Quality | 3,909 | **3,854** |
| **Voted Appropriation Description:** This sub-vote provides for the animal health centre and plant diagnostic services; monitoring of fish, animal and plant health; licensing, monitoring and inspecting as required by legislation; assembly and dissemination of technological information to producers and other agencies; agriculture, food and fish research and demonstration projects; and related environmental, industry competitiveness and risk management initiatives. Recoveries are received from the federal government and parties external to government for ministry services. | | |
| **ENVIRONMENTAL SUSTAINABILITY AND RESOURCE DEVELOPMENT** | | |
| **Voted Appropriation** | | |
| Environmental Sustainability and Resource Development | 2,941 | **2,546** |
| **Voted Appropriation Description:** This sub-vote provides for services and programs to initiate, plan and coordinate province-wide land and water policies for soil management, waste management and water management; administration of the *Farm Practices Protection (Right to Farm) Act*; cooperation with the Ministry of Sustainable Resource Management to enhance sustainable resource development opportunities throughout the province; and support to joint planning with local governments to achieve growth of the agriculture and aquaculture sectors. Recoveries are received from the federal government and parties external to government for ministry services. | | |

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **RISK MANAGEMENT** | | |
| **Voted Appropriations** | | |
| National Safety Net Programs | 22,140 | **18,353** |
| BC Farm Industry Review Board | 994 | **994** |
| | 23,134 | **19,347** |
| **Statutory Appropriation** | | |
| Livestock Protection Special Account | 20 | **10** |
| | 23,154 | **19,357** |

**Voted Appropriations Description:** This sub-vote provides for management of provincial and federal-provincial risk management programs and funding of programs and trusts under the Agricultural Policy Framework Agreement as well as the Production Insurance, Income Stabilization and the Whole Farm Insurance Program agreements. This sub-vote also provides for the operation of the British Columbia Farm Industry Review Board which is responsible for supervising the operations of the marketing boards and commissions formed under the *Natural Products Marketing (BC) Act*, hearing related appeals on regulated marketing issues and for hearing complaints and conducting inquiries related to farm practices under the *Farm Practices Protection (Right to Farm) Act*. Recoveries are received from the federal government and parties external to government for ministry services. Recoveries may be received by the British Columbia Farm Industry Review Board from parties external to government if costs are assessed against a party to a regulated marketing appeal.

**Statutory Appropriation Description:** This statutory appropriation provides for the Livestock Protection Special Account which is governed under the *Livestock Protection Act*.

| | | |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Minister's Office | 390 | **390** |
| Corporate Services | 9,009 | **9,503** |
| | 9,399 | **9,893** |

**Voted Appropriations Description:** This sub-vote provides for the minister's office including salaries, benefits, allowances and operating expenses of the minister's staff; the executive direction and administrative services for the operating programs of the ministry, including financial administration and budget coordination, strategic and business planning and reporting, human resources, office management and accommodation, information systems and freedom of information, protection of privacy and records management; and the establishment of strategic directions, policy development, economic and statistical analysis, legislative programs and trade and intergovernmental relations. Recoveries are received from the federal government and parties external to government for ministry services.

| | | |
|---|---|---|
| **VOTE 10 — MINISTRY OPERATIONS** | 49,133 | **44,682** |
| **STATUTORY — LIVESTOCK PROTECTION SPECIAL ACCOUNT** | 20 | **10** |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| **GROUP ACCOUNT CLASSIFICATION** | | |
|---|---|---|
| Salaries and Benefits | 22,444 | **22,451** |
| Operating Costs | 12,956 | **12,725** |
| Government Transfers | 22,022 | **17,785** |
| Other Expenses | 319 | **324** |
| External Recoveries | (8,588) | **(8,593)** |
| **TOTAL OPERATING EXPENSE** | 49,153 | **44,692** |

## SPECIAL ACCOUNT[1]

*$000*

### LIVESTOCK PROTECTION

This account was originally created as a fund by the *Domestic Animal Protection Act, 1973*, was continued under the *Livestock Protection Act, 1979*, and was changed to a Special Account under the *Special Appropriations Act, 1982*. The purpose of the account is to provide compensation to an owner for livestock killed or injured by a dog that is not owned or kept by the livestock owner, and to encourage good dog husbandry practices in the province. All fees, licences and cost assessments levied under the *Livestock Protection Act* are credited to the account as revenue. Expenses include compensation transfers and administration costs.

No financing transactions are provided for under this account.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 109 | **109** |
| OPERATING TRANSACTIONS | | |
| Revenue | 20 | 10 |
| Expense | (20) | (10) |
| Net Revenue (Expense) | — | — |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | 109 | **109** |

**NOTES**

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **INDUSTRY COMPETITIVENESS** | | |
| *AGRICULTURE CREDIT ACT* — Receipts represent principal repayments on outstanding loans issued under the *Agriculture Credit Act* which was terminated on March 31, 1995. The *Miscellaneous Statutes Amendments Act, 2003*, provides the provisions for the loan repayments. | | |
| Receipts | 870 | **765** |
| Disbursements | — | **—** |
| Net Cash Source (Requirement) | 870 | **765** |
| **RISK MANAGEMENT** | | |
| PRODUCTION INSURANCE STABILIZATION — Disbursements are provided to cover deficits in the Production Insurance Trust Account that may arise due to payment of indemnity claims in excess of premiums and other revenue in the trust account. These advances are fully recovered from Production Insurance Program premium revenue in subsequent years (receipts). | | |
| Receipts | 3,000 | **3,000** |
| Disbursements | 3,000 | **3,000** |
| Net Cash Source (Requirement) | — | **—** |

# MINISTRY OF ATTORNEY GENERAL

The mission of the Ministry of Attorney General and Minister Responsible for Treaty Negotiations is to promote the safety and security of communities (in cooperation with the Ministry of Public Safety and Solicitor General); administer an independent, impartial and accessible justice system; facilitate the timely, fair and lasting resolution of civil legal disputes (including family); provide high-quality legal services to government; and, through negotiation, achieve reconciliation with the First Nations of British Columbia and legal certainty over the ownership and use of Crown land and resources in British Columbia.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | **Estimates 2004/05** |
|---|---|---|
| **VOTED APPROPRIATIONS** | | |
| Vote 11 — Ministry Operations | 381,458 | **370,749** |
| Vote 12 — Treaty Negotiations Office | 34,904 | **28,904** |
| Vote 13 — Judiciary | 51,664 | **51,771** |
| Vote 14 — *Crown Proceeding Act* | 28,700 | **27,500** |
| Vote 15 — British Columbia Utilities Commission | 1 | **1** |
| **STATUTORY APPROPRIATIONS** | | |
| Public Guardian and Trustee of British Columbia Special Account | 17,351 | **17,392** |
| Less: Transfer from Ministry Operations Vote | (6,497) | **(6,950)** |
| **OPERATING EXPENSE** | 507,581 | **489,367** |
| **PREPAID CAPITAL ADVANCES [2]** | — | **—** |
| **CAPITAL EXPENDITURES [3]** | 10,033 | **9,083** |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]** | 17,589 | **16,967** |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]** | — | **—** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]** | 3,486 | **3,482** |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| OPERATING EXPENSE | 2003/04 Net | 2004/05 ESTIMATES Gross | External Recoveries | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Court Services | 135,297 | 136,035 | (1,782) | 134,253 |
| Legal Services | 15,570 | 15,735 | (731) | 15,004 |
| Prosecution Services | 79,331 | 77,952 | — | 77,952 |
| Justice Services | 91,241 | 85,182 | (1,830) | 83,352 |
| Executive and Support Services | 60,019 | 60,571 | (383) | 60,188 |
| Treaty Negotiations Office | 34,904 | 29,734 | (830) | 28,904 |
| Judiciary | 51,664 | 51,771 | — | 51,771 |
| *Crown Proceeding Act* | 28,700 | 27,500 | — | 27,500 |
| British Columbia Utilities Commission | 1 | 4,678 | (4,677) | 1 |
| Public Guardian and Trustee of British Columbia | 10,854 | 12,537 | (2,095) | 10,442 |
| **TOTAL OPERATING EXPENSE** | 507,581 | 501,695 | (12,328) | 489,367 |

| CAPITAL EXPENDITURES | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Court Services | 3,999 | 4,135 | — | 4,135 |
| Legal Services | 23 | 23 | — | 23 |
| Prosecution Services | 1,990 | 2,255 | — | 2,255 |
| Justice Services | 360 | 260 | — | 260 |
| Executive and Support Services | 1,978 | 871 | — | 871 |
| Treaty Negotiations Office | 3 | 331 | — | 331 |
| Judiciary | 581 | 402 | — | 402 |
| British Columbia Utilities Commission | 210 | 12 | — | 12 |
| Public Guardian and Trustee of British Columbia | 889 | 794 | — | 794 |
| **TOTAL CAPITAL EXPENDITURES** | 10,033 | 9,083 | — | 9,083 |

| LOANS, INVESTMENTS AND OTHER REQUIREMENTS | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Executive and Support Services | — | 700 | (700) | — |
| Treaty Negotiations Office | 17,589 | 16,967 | — | 16,967 |
| **TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | 17,589 | 17,667 | (700) | 16,967 |

## OPERATING EXPENSE BY CORE BUSINESS
*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|

## VOTE 11 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Court Services, Legal Services, Prosecution Services, Justice Services, and Executive and Support Services.

### COURT SERVICES

**Voted Appropriations**

| | | |
|---|---|---|
| Registry and Trial Support | 105,100 | 104,117 |
| Security and Escorts | 30,197 | 30,136 |
| | 135,297 | 134,253 |

**Voted Appropriations Description:** This sub-vote provides for court registry operations, court administration, prisoner escort and court security support to the Court of Appeal, Supreme Court, and Provincial Court. Recoveries are received from the federal and municipal governments for costs related to ticket enforcement and circuit courts, and from litigants for costs associated with court services support.

### LEGAL SERVICES

**Voted Appropriation**

| | | |
|---|---|---|
| Legal Services | 15,570 | 15,004 |

**Voted Appropriation Description:** This sub-vote provides for legal and related services to the province and various agencies, boards, commissions and other organizations, including legal advice, representation in civil litigation, and drafting, preparing, filing and publishing statutes, regulations and Orders in Council. This sub-vote also provides for administration of Orders in Council and appeals to the Executive Council. Recoveries are received from ministries, agencies, boards, commissions, and other organizations for legal and related services provided.

### PROSECUTION SERVICES

**Voted Appropriation**

| | | |
|---|---|---|
| Prosecution Services | 79,331 | 77,952 |

**Voted Appropriation Description:** This sub-vote provides for the operation of Crown counsel services, including approval and conduct of criminal prosecutions and appeals of offences, advice to government on all criminal law matters, and responsibility for all other matters mandated by the *Crown Counsel Act*. Recoveries are received from the Victims of Crime Special Account to enable compliance with the *Victims of Crime Act*.

### JUSTICE SERVICES

**Voted Appropriation**

| | | |
|---|---|---|
| Justice Services | 91,241 | 83,352 |

**Voted Appropriation Description:** This sub-vote provides for the administration and management of justice services throughout the province, including legal aid and other publicly-funded legal counsel services; access to justice services; maintenance enforcement and inter-jurisdictional reciprocal order services; alternative-to-court dispute resolution services for separating and divorcing parents and their children; parenting after separation programs; supervised access services; developing and promoting non-adversarial dispute resolution options within the justice system and throughout the government; and public legal education and information. Recoveries are received from the Ministry of Children and Family Development for mediation services relating to child protection, from family maintenance enforcement clients for costs incurred, from recipients of publicly-funded legal counsel services, and from the federal government for family justice services initiatives projects.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Minister's Office | 666 | **633** |
| Corporate Services | 46,548 | **45,223** |
| Agencies, Boards and Commissions | 12,805 | **14,332** |
| | 60,019 | **60,188** |

**Voted Appropriations Description:** This sub-vote provides for: the office of the Attorney General and Minister Responsible for Treaty Negotiations, including salaries, benefits, allowances and operating expenses of the Attorney General and the minister's staff; executive direction of the ministry, including the Deputy Attorney General's office; management services, shared services and policy development for the Ministry of Attorney General and Minister Responsible for Treaty Negotiations, and the Ministry of Public Safety and Solicitor General; and the investigation of matters relating to the administration of the *Correction Act* and court services. It also provides for various agencies, boards and commissions under the jurisdiction of the Attorney General, and other initiatives sponsored by the Attorney General. The operations of the Public Guardian and Trustee are partially funded by this sub-vote. Recoveries are received from parties external to government for support services.

| | | |
|---|---|---|
| **VOTE 11 — MINISTRY OPERATIONS** | 381,458 | **370,749** |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **VOTE 12 — TREATY NEGOTIATIONS OFFICE** | | |
| This vote provides for programs and operations described in the voted appropriations under the Treaty Negotiations Office core business. | | |
| **TREATY NEGOTIATIONS OFFICE** | | |
| **Voted Appropriations** | | |
| Negotiations | 20,203 | 17,158 |
| Treaty Settlement and Implementation Costs | 4,701 | 4,704 |
| Economic Development | 10,000 | 7,042 |
| | 34,904 | 28,904 |

**Voted Appropriations Description:** This sub-vote provides for strategic management and direction of the office, including the deputy minister's office; the province's participation in the negotiation of treaties and other arrangements with First Nations and the federal government, including consultation with third parties and others; treaty mandate and policy development; cross-government coordination of accommodation, reconciliation and treaty implementation initiatives; assistance to First Nations and others in respect of their participation in the treaty process; treaty related measures; the resolution of land and resource issues and the enhancement of First Nation involvement in economic development; and service planning, performance measurement, and support services for the above. This vote also provides for the settlement and implementation costs of treaty agreements that have been ratified by British Columbia, Canada and First Nations; payments to the McLeod Lake Indian Band under the McLeod Lake Indian Band Treaty Number 8 Adhesion and Settlement Agreement and for third party costs; and for initiatives to enable the acquisition of lands for treaty settlement purposes. Recoveries are received from the federal government for costs incurred pursuant to federal/provincial agreements.

| | | |
|---|---|---|
| VOTE 12 — TREATY NEGOTIATIONS OFFICE | 34,904 | 28,904 |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **VOTE 13 — JUDICIARY** | | |
| This vote provides for ministry programs and operations described in the voted appropriations under the Judiciary core business. | | |
| JUDICIARY | | |
| **Voted Appropriations** | | |
| Superior Courts | 11,977 | **12,114** |
| Provincial Courts | 39,687 | **39,657** |
| | 51,664 | **51,771** |
| **Voted Appropriations Description:** This sub-vote provides for administrative and support services for the Court of Appeal and Supreme Court located in the province and provides for the operational budget for the Provincial Court of British Columbia. | | |
| VOTE 13 — JUDICIARY | 51,664 | **51,771** |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **VOTE 14 — *CROWN PROCEEDING ACT*** | | |
| This vote provides for ministry expenditures described in the voted appropriation under the *Crown Proceeding Act* core business. | | |
| ***CROWN PROCEEDING ACT*** | | |
| **Voted Appropriation** | | |
| *Crown Proceeding Act* | 28,700 | 27,500 |
| **Voted Appropriation Description:** This sub-vote provides for the payments made under the authority of the *Crown Proceeding Act*. | | |
| **VOTE 14 — *CROWN PROCEEDING ACT*** | 28,700 | 27,500 |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **VOTE 15 — BRITISH COLUMBIA UTILITIES COMMISSION** | | |
| This vote provides for the programs and operations described in the voted appropriation under the British Columbia Utilities Commission core business. | | |
| **BRITISH COLUMBIA UTILITIES COMMISSION** | | |
| **Voted Appropriation** | | |
| British Columbia Utilities Commission | 1 | **1** |
| **Voted Appropriation Description:** This sub-vote provides for the operation of the commission as outlined under the *Utilities Commission Act*. Costs of the commission are fully recovered from regulated entities, hearing and project applicants, and others. | | |
| **VOTE 15 — BRITISH COLUMBIA UTILITIES COMMISSION** | 1 | **1** |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **STATUTORY — PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA** | | |
| This statutory account provides for the programs and operations in the statutory appropriation under the Public Guardian and Trustee of British Columbia core business. | | |
| **PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA** | | |
| **Statutory Appropriations** | | |
| Public Guardian and Trustee of British Columbia Special Account | 17,351 | **17,392** |
| Transfer from Ministry Operations Vote | (6,497) | **(6,950)** |
| | 10,854 | **10,442** |
| **Statutory Appropriations Description:** This statutory appropriation provides for the Public Guardian and Trustee of British Columbia Special Account which is governed under the *Public Trustee Amendment Act*. | | |
| **STATUTORY — PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA SPECIAL ACCOUNT** | 17,351 | **17,392** |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| **GROUP ACCOUNT CLASSIFICATION** | | |
|---|---|---|
| Salaries and Benefits | 255,164 | **257,469** |
| Operating Costs | 175,826 | **170,251** |
| Government Transfers | 102,079 | **88,879** |
| Other Expenses | 39,703 | **39,010** |
| Internal Recoveries | (53,233) | **(53,914)** |
| External Recoveries | (11,958) | **(12,328)** |
| **TOTAL OPERATING EXPENSE** | 507,581 | **489,367** |

## SPECIAL ACCOUNT[1]

*$000*

### PUBLIC GUARDIAN AND TRUSTEE OF BRITISH COLUMBIA

The Public Guardian and Trustee operating account is established as a special account in the general fund of the consolidated revenue fund and is governed by Section 24 of the *Public Guardian and Trustee Act*. The account's revenue sources are client fees, commissions and charges, and transfers from the Ministry Operations Vote. Approved expenses provide for services to clients and program administration. Recoveries are also received from clients and parties external to government.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[3]** | 11,381 | **11,450** |
| OPERATING TRANSACTIONS | | |
| Revenue | 17,823 | 18,307 |
| Expense | (18,945) | (19,487) |
| External Recoveries | 1,594 | 2,095 |
| Net Revenue (Expense) | 472 | **915** |
| Difference Between 2003/04 Estimates and Projected Actual Net Revenue (Expense) | 3 | |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | (889) | (794) |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | (889) | **(794)** |
| Working Capital Adjustments[2] | 483 | **652** |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[3]** | 11,450 | **12,223** |

**NOTES**

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. Estimated adjustments include those adjustments that would change the cash balance of the Special Account. This includes amortization expense, changes in accounts receivable and payable, and recognition of deferred revenues.
3. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| INTEREST ON TRUSTS AND DEPOSITS — Interest earnings are credited (disbursed) to certain trust funds and deposits belonging to third parties, which are held by and are under the general administration or trusteeship of the province, on the basis of earnings received (receipts) from the investment of these funds or as specified by provincial statutes. Administration costs are funded through the ministry's voted appropriations. | | |
| Receipts | 670 | **700** |
| Disbursements | 670 | **700** |
| Net Cash Source (Requirement) | — | **—** |
| **TREATY NEGOTIATIONS OFFICE** | | |
| TREATY SETTLEMENT AND IMPLEMENTATION COSTS — Disbursements are made to First Nations in accordance with treaty agreements and for the implementation costs of the agreements. These disbursements are amortized over the period of the capital transfer identified in legislated treaty agreements. Land is also purchased and held for treaty settlement purposes. Amortization costs are included in the Treaty Negotiations Office Vote. | | |
| Receipts | — | **—** |
| Disbursements | 17,589 | **16,967** |
| Net Cash Source (Requirement) | (17,589) | **(16,967)** |

# MINISTRY OF CHILDREN AND FAMILY DEVELOPMENT

The mission of the Ministry of Children and Family Development is to promote and develop the capacity of families and communities to care for and protect vulnerable children and youth and support adults with developmental disabilities.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATION** | | |
| Vote 16 — Ministry Operations | 1,452,190 | 1,381,568 |
| **OPERATING EXPENSE** | 1,452,190 | 1,381,568 |
| **PREPAID CAPITAL ADVANCES** [2] | — | — |
| **CAPITAL EXPENDITURES** [3] | 17,150 | 9,795 |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | (6) | (146) |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | — |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | 4,421 | 3,983 |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| **OPERATING EXPENSE** | Net | Gross | External Recoveries | Net |
| **Core Business** | | | | |
| Community Living Services | 607,973 | 612,135 | (2,562) | 609,573 |
| Child and Family Development | 724,029 | 714,403 | (52,681) | 661,722 |
| Provincial Services | 101,760 | 97,730 | (3,702) | 94,028 |
| Executive and Support Services | 18,428 | 16,289 | (44) | 16,245 |
| **TOTAL OPERATING EXPENSE** | 1,452,190 | 1,440,557 | (58,989) | 1,381,568 |

| **CAPITAL EXPENDITURES** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Executive and Support Services | 17,150 | 9,795 | — | 9,795 |
| **TOTAL CAPITAL EXPENDITURES** | 17,150 | 9,795 | — | 9,795 |

| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Executive and Support Services | (6) | — | (146) | (146) |
| **TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | (6) | — | (146) | (146) |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|

### VOTE 16 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Community Living Services, Child and Family Development, Provincial Services, and Executive and Support Services.

#### COMMUNITY LIVING SERVICES

**Voted Appropriation**

| | | |
|---|---|---|
| Community Living Services | 607,973 | **609,573** |

**Voted Appropriation Description:** This sub-vote provides for residential and day services support to adults with developmental disabilities; most services for children with special needs and their families, including autism treatment services; establishing new governance structures; funding under the *Community Services Interim Authorities Act* or any replacement legislation; and costs related to transformation of services. Recoveries are received from the federal government, other provinces, organizations and individuals for repayable benefits, overpayments, and third party settlement costs. Based on readiness criteria, the ministry will transfer authority and responsibility to a single provincial authority where government retains responsibility for funding, performance agreements, monitoring and assessing accountabilities of the authority. The authority will be responsible for directing operations, enforcing standards and managing funds and services.

#### CHILD AND FAMILY DEVELOPMENT

**Voted Appropriation**

| | | |
|---|---|---|
| Child and Family Development | 724,029 | **661,722** |

**Voted Appropriation Description:** This sub-vote provides for service support, direct operating costs and local administration of community-based support services for aboriginal and non-aboriginal children, youth and families; establishing new governance structures; and funding under the *Community Services Interim Authorities Act* or any replacement legislation, the *Child, Family, and Community Service Act*, the *Adoption Act*, the *Correction Act*, the *Young Offenders (British Columbia) Act* or any replacement legislation, the *Mental Health Act* and other initiatives to support children, youth and families including costs related to transformation of services. Recoveries are received from the federal government, other provinces, other ministries, other organizations, and individuals, for contributions to service delivery, repayable benefits, overpayments, and costs arising from third party settlements. Based on readiness criteria, the ministry will transfer authority and responsibility to aboriginal and non-aboriginal authorities, where government retains responsibility for funding, performance agreements, monitoring and assessing accountabilities of authorities. The authorities will be responsible for directing operations, enforcing standards and managing funds and services.

#### PROVINCIAL SERVICES

**Voted Appropriation**

| | | |
|---|---|---|
| Provincial Services | 101,760 | **94,028** |

**Voted Appropriation Description:** This sub-vote provides for program support and administration for young offender services that promote rehabilitation, including youth custody centres and youth forensic psychiatric services to the courts and clients; specialized provincial services under provisions of the *Young Offenders (British Columbia) Act* or any replacement legislation, the *Correction Act*, the *Mental Health Act* and the *Forensic Psychiatry Act*; and other services to support children and youth. Recoveries are received from the federal government and other ministries.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Ministers' Office | 730 | **730** |
| Corporate Services | 17,698 | **15,515** |
| | 18,428 | **16,245** |

**Voted Appropriations Description:** This sub-vote provides for the office of the Minister of Children and Family Development; the office of the Minister of State for Early Childhood Development; overall direction, development and support for ministry services, including central support and advice to the areas of child and family development, community living and provincial services; and for the administration of the *Human Resource Facility Act*. Recoveries are received from organizations.

| | | |
|---|---|---|
| **VOTE 16 — MINISTRY OPERATIONS** | 1,452,190 | **1,381,568** |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| **GROUP ACCOUNT CLASSIFICATION** | | |
|---|---|---|
| Salaries and Benefits | 263,901 | **245,285** |
| Operating Costs | 113,117 | **106,831** |
| Government Transfers | 1,151,649 | **1,090,148** |
| Other Expenses | 741 | **781** |
| Internal Recoveries | (2,488) | **(2,488)** |
| External Recoveries | (74,730) | **(58,989)** |
| **TOTAL OPERATING EXPENSE** | 1,452,190 | **1,381,568** |

## LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| HUMAN SERVICES PROVIDERS FINANCING PROGRAM — Receipts represent repayment of loans provided in previous fiscal years for capital purposes, including funds under the *Human Resource Facility Act*, and to stimulate investment in efficiencies and innovation by British Columbia community social service providers. | | |
| Receipts | 6 | 146 |
| Disbursements | — | — |
| Net Cash Source (Requirement) | 6 | 146 |

# MINISTRY OF COMMUNITY, ABORIGINAL AND WOMEN'S SERVICES

The mission of the Ministry of Community, Aboriginal and Women's Services is to build stronger communities for all British Columbians through partnerships.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATIONS** | | |
| Vote 17 — Ministry Operations | 582,404 | 486,921 |
| Vote 18 — Transfer to Royal British Columbia Museum | 12,751 | 12,105 |
| **STATUTORY APPROPRIATIONS** | | |
| First Citizens Fund Special Account | 3,962 | 4,200 |
| University Endowment Lands Administration Special Account | 3,142 | 3,142 |
| **OPERATING EXPENSE** | 602,259 | 506,368 |
| **PREPAID CAPITAL ADVANCES** [2] | — | — |
| **CAPITAL EXPENDITURES** [3] | 3,592 | 2,185 |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | — | — |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | — |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | 761 | 491 |

NOTES

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| OPERATING EXPENSE | Net | Gross | External Recoveries | Net |
| **Core Business** | | | | |
| Local Government (includes special account) | 153,401 | 147,904 | (50,440) | 97,464 |
| Housing, Building and Safety | 168,458 | 160,718 | — | 160,718 |
| Women's Services, Seniors and Child Care | 235,728 | 210,123 | — | 210,123 |
| Aboriginal, Multiculturalism and Immigration (includes special account) | 18,915 | 35,432 | (20,880) | 14,552 |
| Executive and Support Services | 13,006 | 11,408 | (2) | 11,406 |
| Transfer to Royal British Columbia Museum | 12,751 | 12,105 | — | 12,105 |
| TOTAL OPERATING EXPENSE | 602,259 | 577,690 | (71,322) | 506,368 |

| CAPITAL EXPENDITURES | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Local Government | 77 | 90 | — | 90 |
| Housing, Building and Safety | 2,670 | 65 | — | 65 |
| Women's Services, Seniors and Child Care | 375 | 1,425 | — | 1,425 |
| Aboriginal, Multiculturalism and Immigration | 355 | 355 | — | 355 |
| Executive and Support Services | 115 | 250 | — | 250 |
| TOTAL CAPITAL EXPENDITURES | 3,592 | 2,185 | — | 2,185 |

## OPERATING EXPENSE BY CORE BUSINESS
*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|

## VOTE 17 — MINISTRY OPERATIONS

The vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Local Government; Housing, Building and Safety; Women's Services and Child Care; Aboriginal; Multiculturalism and Immigration; and Executive and Support Services.

### LOCAL GOVERNMENT

| | | |
|---|---|---|
| **Voted Appropriations** | | |
| Local Government Services and Transfers | 136,224 | 86,265 |
| Heritage | 7,397 | 3,819 |
| Community Transition and Adjustment | 2,400 | — |
| University Endowment Lands | 4,238 | 4,238 |
| | 150,259 | 94,322 |
| **Statutory Appropriation** | | |
| University Endowment Lands Administration Special Account | 3,142 | 3,142 |
| | 153,401 | 97,464 |

**Voted Appropriations Description:** This sub-vote provides for the administration of the *Community Charter*, the *Local Government Act*, the *Local Government Grants Act*, and the *Library Act*; financial and other support to local governments, public libraries and related organizations; and for the operation of the University Endowment Lands. This sub-vote also provides for policy development and support for heritage protection, preservation and management and for the administration and delivery of government programs under the *Heritage Conservation Act* and the *Klondike National Historic Park Act*. Recoveries are received from internal and external parties for ministry services.

**Statutory Appropriation Description:** This statutory appropriation provides for the University Endowment Lands Administration Special Account which is governed under the *University Endowment Land Act, 1979*.

### HOUSING, BUILDING AND SAFETY

| | | |
|---|---|---|
| **Voted Appropriations** | | |
| Housing and Building | 147,447 | 149,257 |
| Safety and Standards | 21,011 | 11,461 |
| | 168,458 | 160,718 |

**Voted Appropriations Description:** This sub-vote provides for housing and building policy development, and administration of the British Columbia Building Code; public safety programs including the Office of the Fire Commissioner and the establishment of safety standards; and the administration of the *Safety Standards Act* and the *Safety Authority Act*. Transfers are provided to the British Columbia Housing Management Commission for the protection and enhancement of the supply of adequate and affordable housing, including the Shelter Aid for Elderly Renters program which provides financial assistance to eligible seniors for shelter costs. Transfers are also provided for land acquisitions, intended for social housing, that are sold at less than market value by the Crown; and to the Homeowner Protection Office for assistance provided to individuals under the Provincial Sales Tax Relief Grant Program.

### WOMEN'S SERVICES, SENIORS AND CHILD CARE

| | | |
|---|---|---|
| **Voted Appropriations** | | |
| Women's Services and Seniors | 51,616 | 37,346 |
| Child Care Services | 184,112 | 172,777 |
| | 235,728 | 210,123 |

**Voted Appropriations Description:** This sub-vote provides for policy development for women's services, seniors and child care; and support for women's services, including support services to women who have either experienced, or are at risk of experiencing, abuse and their dependent children; and child care, including child care subsidies to parents and organizations that provide or support child care services. This sub-vote also provides for the administration of the *Child Care BC Act* and the *Child Care Subsidy Act*.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **ABORIGINAL, MULTICULTURALISM AND IMMIGRATION** | | |
| **Voted Appropriations** | | |
| Aboriginal Directorate | 3,158 | 2,161 |
| Multiculturalism and Immigration Services | 9,755 | 7,804 |
| Vancouver Agreement | 2,040 | 387 |
| | 14,953 | 10,352 |
| **Statutory Appropriation** | | |
| First Citizens Fund Special Account | 3,962 | 4,200 |
| | 18,915 | 14,552 |

**Voted Appropriations Description:** This sub-vote provides for the coordination of resources and services provided to Aboriginal people; leadership around policy development; support to Aboriginal advisory bodies, including the First Citizens' Forum, and the First Peoples' Heritage, Language and Culture Council; policy and program development and delivery with respect to multiculturalism and immigration negotiation and implementation of the Agreement for Canada-British Columbia Co-operation on Immigration; administration of the Provincial Nominee, Business Immigration and International Qualifications programs; administration of the First Citizens Fund Special Account; and support for the Vancouver Agreement. Transfers are provided to support Aboriginal issues through partnerships, social projects in Vancouver, and to programs for settlement services for immigrants. Recoveries are received from the federal government, pursuant to federal/provincial agreements, and from other external and internal parties for ministry services.

**Statutory Appropriation Description:** This statutory appropriation provides for the First Citizens Fund Special Account.

**EXECUTIVE AND SUPPORT SERVICES**

| | | |
|---|---|---|
| **Voted Appropriations** | | |
| Ministers' Office | 1,132 | 1,132 |
| Corporate Services | 11,874 | 10,274 |
| | 13,006 | 11,406 |

**Voted Appropriations Description:** This sub-vote provides for the offices of the Minister of Community, Aboriginal and Women's Services, the Minister of State for Immigration and Multicultural Services and the Minister of State for Women's and Seniors' Services including salaries, benefits, allowances, operating and other expenses of the ministers' staff. The sub-vote also provides for executive direction and administrative services for the operating programs of the ministry, including financial administration and budget coordination, strategic and business planning and reporting, information and privacy, records management, human resources, office management and accommodation, and information systems. Recoveries are received from internal and external parties for ministry services.

| | | |
|---|---|---|
| **VOTE 17 — MINISTRY OPERATIONS** | 582,404 | 486,921 |
| **STATUTORY — FIRST CITIZENS FUND SPECIAL ACCOUNT** | 3,962 | 4,200 |
| **STATUTORY — UNIVERSITY ENDOWMENT LANDS ADMINISTRATION SPECIAL ACCOUNT** | 3,142 | 3,142 |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **VOTE 18 — TRANSFER TO ROYAL BRITISH COLUMBIA MUSEUM** | | |
| The vote provides for programs and operations described in the voted appropriation under the following core business: Transfer to Royal British Columbia Museum. | | |
| **TRANSFER TO ROYAL BRITISH COLUMBIA MUSEUM** | | |
| **Voted Appropriation** | | |
| Transfer to Royal British Columbia Museum | 12,751 | 12,105 |
| **Voted Appropriation Description:** This sub-vote provides for a transfer towards the operating costs of the Royal British Columbia Museum Crown agency. | | |
| **VOTE 18 — TRANSFER TO ROYAL BRITISH COLUMBIA MUSEUM** | 12,751 | 12,105 |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| GROUP ACCOUNT CLASSIFICATION | | |
|---|---|---|
| Salaries and Benefits | 49,233 | 32,383 |
| Operating Costs | 26,292 | 17,585 |
| Government Transfers | 581,677 | 527,232 |
| Other Expenses | 4,852 | 3,635 |
| Internal Recoveries | (3,145) | (3,145) |
| External Recoveries | (56,650) | (71,322) |
| **TOTAL OPERATING EXPENSE** | 602,259 | 506,368 |

## SPECIAL ACCOUNT[1]

*$000*

### FIRST CITIZENS FUND

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969*, was continued under the *Funds Control Act, 1979*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*.

The account promotes the economic, social and cultural well being of Aboriginal People who are residents of British Columbia. Interest attributable to the account balance is credited to the account as revenue. Expenses consist of government transfers in support of cultural, educational and economic opportunities including student bursaries, heritage, language and culture programs, Aboriginal friendship centre operations, and economic/business development programs. The account also provides funds for the administrative costs of certain social and economic development programs and for the Native Economic Development Advisory Board. All other administration costs are provided through the Ministry Operations Vote. The account balance was increased by $9 million effective before April 1, 2002, by $9 million on April 1, 2002 and April 1, 2003. A further increase of $9 million will be made April 1, 2004, under the authority of the *Special Accounts Appropriation and Control Act, 2001*.

No financing transactions are provided for under this account.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 17,311 | **26,311** |
| OPERATING TRANSACTIONS | | |
| Revenue | 3,962 | 4,200 |
| Expense | (3,962) | (4,200) |
| Net Revenue (Expense) | — | — |
| Transfer from General Fund | 9,000 | **9,000** |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | 26,311 | **35,311** |

NOTES

1 A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

2 The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## SPECIAL ACCOUNT[1]

*$000*

### UNIVERSITY ENDOWMENT LANDS ADMINISTRATION

This account was established as a Miscellaneous Statutory Account by authority of the *University Endowment Lands Administration Act, 1925*, was continued under the *University Endowment Land Act, 1979*, and became a Special Account under the *Special Appropriations Act, 1982*. The account provides for services to residents of the University Endowment Lands.

Revenue is derived from University Endowment Lands resident ratepayer contributions, including fees, licences, and property taxes. Other revenue sources (net of direct costs) include land sales and rent from land tenures. Expenses represent the transfer to the Ministry Operations Vote of the ratepayers' portion of the costs of providing services.

No financing transactions are provided for under this account.

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 13,584 | 13,584 |
| OPERATING TRANSACTIONS | | |
| Revenue | 3,142 | 3,142 |
| Expense | (3,142) | (3,142) |
| Net Revenue (Expense) | — | — |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | 13,584 | 13,584 |

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

# MINISTRY OF EDUCATION

The mission of the Ministry of Education is to enable all learners to develop their individual potential and to acquire the knowledge, skills and attitudes needed to contribute to a healthy, democratic and pluralistic society and a prosperous and sustainable economy.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATION** | | |
| Vote 19 — Ministry Operations | 4,860,065 | 4,943,165 |
| **OPERATING EXPENSE** | 4,860,065 | 4,943,165 |
| **PREPAID CAPITAL ADVANCES** [2] | 195,000 | 134,500 |
| **CAPITAL EXPENDITURES** [3] | 5,129 | 14,410 |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | — | — |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | — |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | 316 | 309 |

NOTES

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| OPERATING EXPENSE | 2003/04 Net | 2004/05 ESTIMATES Gross | External Recoveries | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Public Schools | 4,075,312 | 4,156,270 | (8,807) | 4,147,463 |
| Independent Schools | 167,349 | 176,777 | — | 176,777 |
| Debt Service and Amortization | 567,751 | 565,161 | (206) | 564,955 |
| Management Services | 18,032 | 18,761 | (729) | 18,032 |
| Executive and Support Services | 31,621 | 36,431 | (493) | 35,938 |
| **TOTAL OPERATING EXPENSE** | 4,860,065 | 4,953,400 | (10,235) | 4,943,165 |

| PREPAID CAPITAL ADVANCES | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Public Schools | 195,000 | 134,500 | — | 134,500 |
| **TOTAL PREPAID CAPITAL ADVANCES** | 195,000 | 134,500 | — | 134,500 |

| CAPITAL EXPENDITURES | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Management Services | 1,079 | 310 | — | 310 |
| Executive and Support Services | 4,050 | 14,100 | — | 14,100 |
| **TOTAL CAPITAL EXPENDITURES** | 5,129 | 14,410 | — | 14,410 |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|

### VOTE 19 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Public Schools, Independent Schools, Debt Service and Amortization, Management Services, and Executive and Support Services.

#### PUBLIC SCHOOLS

| | | |
|---|---|---|
| **Voted Appropriation** | | |
| Public Schools | 4,075,312 | 4,147,463 |

**Voted Appropriation Description:** This sub-vote provides for transfers to school districts and others to support the public school system. Recoveries are received from the federal government for expenditures primarily relating to the Official Languages in Education Protocol.

#### INDEPENDENT SCHOOLS

| | | |
|---|---|---|
| **Voted Appropriation** | | |
| Independent Schools | 167,349 | 176,777 |

**Voted Appropriation Description:** This sub-vote provides for transfers to eligible independent schools and others to support the independent school system.

#### DEBT SERVICE AND AMORTIZATION

| | | |
|---|---|---|
| **Voted Appropriations** | | |
| Debt Service Costs | 359,000 | 354,700 |
| Amortization of Prepaid Capital Advances | 208,751 | 210,255 |
| | 567,751 | 564,955 |

**Voted Appropriations Description:** This sub-vote provides for the payment of short and long term debt service costs for approved capital construction projects, buses and equipment purchases. Sinking fund assets, which are used to pay off existing debt obligations, earn interest that is netted against debt service costs. This sub-vote also provides for the amortization of funds advanced for capital projects including school sites, portables, capital leases, buses, and equipment purchases. Recoveries are received from the federal government for expenditures relating to the Official Languages in Education Protocol.

#### MANAGEMENT SERVICES

| | | |
|---|---|---|
| **Voted Appropriation** | | |
| Management Services | 18,032 | 18,032 |

**Voted Appropriation Description:** This sub-vote provides for corporate support services to operating programs including financial, human resources, information management, administrative services, freedom of information and privacy services, and general services and assistance to ministries, boards, agencies and commissions including the Ministry of Advanced Education, the Ministry of Education and the Ministry of Skills Development and Labour. Recoveries are received from miscellaneous sources and include certain costs related to supporting the Workers' Compensation Appeal Tribunal and Compensation Advisory Services in the Ministry of Skills Development and Labour.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Minister's Office | 489 | **489** |
| K-12 Education Programs | 31,132 | **35,449** |
| | 31,621 | **35,938** |

**Voted Appropriations Description:** This sub-vote provides for executive direction for the ministry and management and program support for K-12 education programs. This sub-vote also provides for the office of the Minister of Education and includes salaries, benefits, allowances, and operating expenses of the minister and minister's staff. Transfers are provided for education development and implementation activities. Recoveries are received from general education development test fees, participation in federal/provincial agreements and activities, other governments, and other sources.

| | | |
|---|---|---|
| **VOTE 19 — MINISTRY OPERATIONS** | 4,960,065 | **4,943,165** |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| GROUP ACCOUNT CLASSIFICATION | | |
|---|---|---|
| Salaries and Benefits | 19,148 | 19,187 |
| Operating Costs | 239,806 | 245,794 |
| Government Transfers | 4,251,947 | 4,333,526 |
| Other Expenses | 359,193 | 354,893 |
| External Recoveries | (10,029) | (10,235) |
| TOTAL OPERATING EXPENSE | 4,860,065 | 4,943,165 |

## PREPAID CAPITAL ADVANCES BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **PUBLIC SCHOOLS** | | |
| SCHOOLS — Disbursements are provided for approved school capital projects including construction, school sites, portables, capital leases, and bus and equipment purchases. | | |
| Receipts | — | — |
| Disbursements | 195,000 | **134,500** |
| Net Cash Source (Requirement) | (195,000) | **(134,500)** |

BRITISH COLUMBIA

# MINISTRY OF ENERGY AND MINES

The mission of the Ministry of Energy and Mines is to facilitate investment in the responsible development of British Columbia's energy and mineral resources to benefit British Columbians.

## MINISTRY SUMMARY

($000)

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATIONS** | | |
| Vote 20 — Ministry Operations | 38,000 | 35,230 |
| Vote 21 — Contracts and Funding Arrangements | 38,840 | 28,560 |
| **OPERATING EXPENSE** | 76,840 | 63,790 |
| **PREPAID CAPITAL ADVANCES**[2] | — | — |
| **CAPITAL EXPENDITURES**[3] | 450 | 1,807 |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS**[4] | 50,000 | 50,000 |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES**[5] | — | — |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT**[6] | 213 | 242 |

NOTES

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the 2004/05 *Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| OPERATING EXPENSE | Net | Gross | External Recoveries | Net |
| **Core Business** | | | | |
| Oil and Gas | 19,510 | 20,970 | — | 20,970 |
| Mining and Minerals | 10,510 | 7,868 | — | 7,868 |
| Electricity and Alternative Energy | 2,041 | 1,134 | — | 1,134 |
| Executive and Support Services | 5,939 | 5,258 | — | 5,258 |
| Contracts and Funding Arrangements | 38,840 | 28,560 | — | 28,560 |
| TOTAL OPERATING EXPENSE | 76,840 | 63,790 | — | 63,790 |

| CAPITAL EXPENDITURES | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Oil and Gas | 280 | 471 | — | 471 |
| Mining and Minerals | 94 | 1,026 | — | 1,026 |
| Executive and Support Services | 76 | 310 | — | 310 |
| TOTAL CAPITAL EXPENDITURES | 450 | 1,807 | — | 1,807 |

| LOANS, INVESTMENTS AND OTHER REQUIREMENTS | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Contract and Funding Arrangements | 50,000 | 50,000 | — | 50,000 |
| TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS | 50,000 | 50,000 | — | 50,000 |

| REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Executive and Support Services | — | 24,600 | (24,600) | — |
| TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES | — | 24,600 | (24,600) | — |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **VOTE 20 — MINISTRY OPERATIONS** | | |
| This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Oil and Gas, Mining and Minerals, Electricity and Alternative Energy, and Executive and Support Services. | | |
| **OIL AND GAS** | | |
| **Voted Appropriations** | | |
| Oil and Gas Division | 13,870 | 15,170 |
| Offshore Oil and Gas | 5,640 | 5,800 |
| | 19,510 | 20,970 |

**Voted Appropriations Description:** This sub-vote provides for management of the province's natural gas and petroleum resources, including selling and administering petroleum and natural gas rights; facilitating infrastructure development to improve access to oil and gas resources; undertaking economic and financial analysis to develop policies and programs; identifying, stimulating and facilitating development opportunities; providing information to the public; streamlining provincial regulations that apply to the oil and gas sector; representing the province's interests before energy regulatory tribunals; and developing and maintaining petroleum geology databases. This sub-vote also provides for assessment and implementation of offshore oil and gas exploration and development, including negotiating necessary fiscal regulatory and environmental management arrangements with the federal government.

**MINING AND MINERALS**

**Voted Appropriation**

| | | |
|---|---|---|
| Mining and Minerals | 10,510 | 7,868 |

**Voted Appropriation Description:** This sub-vote provides for management of the province's mining resources and regulation of the industries that explore for and develop these resources by regulating mineral, coal, industrial mineral and aggregate industries for health and safety and environmental responsibility, including promoting the mining industry; issuing and administering mineral exploration and mining tenures; permitting exploration and mining operations; enforcing provincial legislation and regulations; reviewing and developing legislation, regulations and policies; providing a regulatory framework to protect the public interest; providing information to the public; developing and delivering geo-science databases; working with industry to collect and publish baseline geo-science information; providing assistance and advice to prospectors and exploration companies; and undertaking economic and financial analysis to provide measures to enhance exploration and mining investment attractiveness.

**ELECTRICITY AND ALTERNATIVE ENERGY**

**Voted Appropriation**

| | | |
|---|---|---|
| Electricity and Alternative Energy | 2,041 | 1,134 |

**Voted Appropriation Description:** This sub-vote provides for development of legislation, policies and programs to support all forms of electrical power generation, alternative energy sources, energy conservation and efficiency measures, and leading edge technologies, including providing policy advice or direction to electric utilities and the regulator, the British Columbia Utilities Commission; fostering private sector investment in new electricity resources; and providing resource information and support for independent power producers.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Ministers' Office | 481 | 831 |
| Corporate Services | 4,288 | 3,475 |
| External Relations | 1,170 | 952 |
| | 5,939 | 5,258 |

**Voted Appropriations Description:** This sub-vote provides for the offices of the Minister of Energy and Mines and the Minister of State for Mining, and includes salaries, benefits, allowances and operating expenses for the ministers and the ministers' staff; and administration and ministry executive support, including the deputy minister's office, external relations, strategic human resources and correspondence, and aboriginal policy and programs. Under an agreement, the Ministry of Small Business and Economic Development provides administrative support services to the ministry.

| | | |
|---|---|---|
| VOTE 20 — MINISTRY OPERATIONS | 38,000 | 35,230 |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **VOTE 21 — CONTRACTS AND FUNDING ARRANGEMENTS** | | |
| This vote provides for programs and operations described in the voted appropriations under the Contracts and Funding Arrangements core business. | | |
| **CONTRACTS AND FUNDING ARRANGEMENTS** | | |
| **Voted Appropriations** | | |
| Resource Revenue Sharing Agreements | 2,500 | 2,500 |
| Vancouver Island Natural Gas Pipeline Agreement | 34,340 | 24,060 |
| Columbia Basin Accord | 2,000 | 2,000 |
| | 38,840 | 28,560 |
| **Voted Appropriations Description:** This sub-vote provides for transfers to First Nations, to share revenue received from petroleum, natural gas and minerals extraction in accordance with the federal/provincial agreement, as specified under the *Fort Nelson Indian Reserve Minerals Revenue Sharing Act* and agreements with other First Nations; to the Columbia Basin Trust for a portion of operating expenses; and for payments required under the Vancouver Island Natural Gas Pipeline Agreement. | | |
| **VOTE 21 — CONTRACTS AND FUNDING ARRANGEMENTS** | 38,840 | 28,560 |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| GROUP ACCOUNT CLASSIFICATION | | |
|---|---|---|
| Salaries and Benefits | 17,725 | 16,774 |
| Operating Costs | 17,161 | 15,182 |
| Government Transfers | 41,287 | 31,834 |
| Other Expenses | 667 | — |
| **TOTAL OPERATING EXPENSE** | 76,840 | 63,790 |

## LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **CONTRACT AND FUNDING ARRANGEMENTS** | | |
| COLUMBIA BASIN ACCORD — Disbursements are for an investment in the Columbia Power Corporation and the Columbia Basin Trust for power projects to be undertaken pursuant to the province's agreements with the Columbia Basin Trust. | | |
| Receipts | — | — |
| Disbursements | 50,000 | **50,000** |
| Net Cash Source (Requirement) | (50,000) | **(50,000)** |

## REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| *OIL AND GAS COMMISSION ACT* — Disbursements are provided by the province to the Oil and Gas Commission under the *Oil and Gas Commission Act* with respect to oil and gas industry fees collected on behalf of the Commission under the *Petroleum and Natural Gas Act* and the *Pipeline Act*, and the levy assessed and collected on behalf of the Commission under the Oil and Gas Commission Levy Regulation. | | |
| Receipts | 17,800 | **24,600** |
| Disbursements | 17,800 | **24,600** |
| Net Cash Source (Requirement) | — | **—** |

# MINISTRY OF FINANCE

The mission of the Ministry of Finance is to develop a sustainable fiscal plan, to prudently manage government finances, and to create a sound policy and regulatory framework that supports the creation of a strong and vibrant economy.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATIONS** | | |
| Vote 22 — Ministry Operations | 36,589 | 31,297 |
| Vote 23 — Public Sector Employers' Council | 14,812 | 14,693 |
| **OPERATING EXPENSE** | 51,401 | 45,990 |
| **PREPAID CAPITAL ADVANCES** [2] | — | — |
| **CAPITAL EXPENDITURES** [3] | 5,866 | 5,521 |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | — | — |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | — |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | 553 | 514 |

NOTES

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| OPERATING EXPENSE | Net | Gross | External Recoveries | Net |
| **Core Business** | | | | |
| Financial and Economic Performance and Analysis | 6,482 | 5,950 | (4) | 5,946 |
| Financial Governance, Accounting and Reporting | 6,674 | 6,463 | (150) | 6,313 |
| Treasury | 1 | 9,420 | (9,419) | 1 |
| Financial and Corporate Sector Services | 8,157 | 19,387 | (15,151) | 4,236 |
| Executive and Support Services | 15,275 | 15,191 | (390) | 14,801 |
| Public Sector Employers' Council | 14,812 | 14,763 | (70) | 14,693 |
| TOTAL OPERATING EXPENSE | 51,401 | 71,174 | (25,184) | 45,990 |

| CAPITAL EXPENDITURES | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Financial and Economic Performance and Analysis | 45 | 45 | — | 45 |
| Financial Governance, Accounting and Reporting | 140 | 215 | — | 215 |
| Treasury | 1,848 | 2,032 | — | 2,032 |
| Financial and Corporate Sector Services | 2,754 | 2,301 | — | 2,301 |
| Executive and Support Services | 826 | 830 | — | 830 |
| Public Sector Employers' Council | 253 | 98 | — | 98 |
| TOTAL CAPITAL EXPENDITURES | 5,866 | 5,521 | — | 5,521 |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|

### VOTE 22 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core business: Financial and Economic Performance and Analysis; Financial Governance; Accounting and Reporting; Treasury; Financial and Corporate Sector Services; and Executive and Support Services.

#### FINANCIAL AND ECONOMIC PERFORMANCE AND ANALYSIS

**Voted Appropriation**

| | | |
|---|---|---|
| Treasury Board Staff Operations | 6,482 | 5,946 |

**Voted Appropriation Description:** This sub-vote provides for the operations of Treasury Board Staff. Services include: financial, economic, revenue, capital, taxation and intergovernmental fiscal relations advice to government. This sub-vote also provides for management of the provincial government budget; production of various financial and economic documents, including the Estimates, Budget and Fiscal Plan; and operation and maintenance of financial and economic models to support decision-making within government. Costs are partially recovered from ministries, Crown corporations and parties external to government for services provided on their behalf.

#### FINANCIAL GOVERNANCE, ACCOUNTING AND REPORTING

**Voted Appropriations**

| | | |
|---|---|---|
| Comptroller General Operations | 6,673 | 6,312 |
| Internal Audit and Advisory Services | 1 | 1 |
| | 6,674 | 6,313 |

**Voted Appropriations Description:** This sub-vote provides for the operation of the office of the Comptroller General. Major responsibilities include: reporting on financial transactions, including ad hoc, monthly and quarterly financial reporting and Public Accounts; governance over financial management and procurement legislation, policy and procedures; analysis and advice on financial administration, accounting and procurement policy issues and process improvements; post-payment compliance and payment diversion; internal audit and management advisory services pertaining to internal financial and management controls, performance management, accountability, and risk management; special audit investigations; and pre- and post-implementation reviews of major information technology systems. Recoveries are received from ministries and Crown corporations for internal audit services, accounting analysis provided by Financial Reporting and Advisory Services and from the Unclaimed Property Special Account for administration costs.

#### TREASURY

**Voted Appropriation**

| | | |
|---|---|---|
| Provincial Treasury Operations | 1 | 1 |

**Voted Appropriation Description:** This sub-vote provides for debt management for the government and its Crown corporations and agencies; support for corporate and project finance initiatives and for management of settlement operations; forecasting, reporting and analysis services relating to the provincial debt. Services are cost recovered from Crown corporations and agencies, other government ministries and other clients internal and external to government. This sub-vote also provides for banking and cash management services on a cost recovery basis to Banking/Cash Management Branch clients, including Crown corporations and the government. Services include contract negotiation and management; credit facilities; management of funds for the consolidated revenue fund; payment and revenue collection services; and direction and support to government clients for electronic banking and payment services.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **FINANCIAL AND CORPORATE SECTOR SERVICES** | | |
| **Voted Appropriations** | | |
| Financial and Corporate Sector Policy | 964 | 922 |
| Financial Institutions Commission | 1 | 1 |
| Registries | 7,192 | 3,313 |
| | 8,157 | 4,236 |

**Voted Appropriations Description:** This sub-vote provides for operation of the Financial Institutions Commission and the Credit Union Deposit Insurance Corporation. It provides for the administrative costs of regulating credit unions, trust companies, insurance companies, pension plans and captive insurance companies; administration of the *Real Estate Act*, the *Mortgage Brokers Act*, the *Strata Property Act* and related activities; and administrative costs of the Credit Union Deposit Insurance Fund, and related activities. This sub-vote also provides for the registration of all business entities, non-profit organizations and cooperatives that operate in British Columbia; maintenance of registries of security interests (liens) in personal property; the ownership and location of manufactured homes in the province; operation of a uniform Business Number hub; operation of OneStop Registration Services; and the operation of the Auditor Certification Board under the *Company Act*. This sub-vote also provides for policy analysis and advice to government respecting the legislative frameworks for the regulation of credit unions, trust companies, insurance companies, captive insurance companies, pension plans, mortgage brokers, real estate licensees and the real estate market, as well as the legislative frameworks applicable to companies, societies, partnerships, condominiums, the use of personal property as collateral for loans and various liens. Recoveries are received from parties internal and external to government.

| | | |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Minister's Office | 543 | 543 |
| Corporate Services | 14,732 | 14,258 |
| | 15,275 | 14,801 |

**Voted Appropriations Description:** This sub-vote provides for the office of the Minister of Finance, for executive and administrative support for the ministry, including financial, human resources, information and systems management, freedom of information and privacy services, and funding in support of Partnerships British Columbia. It provides for payment of travel expenses, including prescribed allowances to members of the Executive Council, Parliamentary Secretaries and related staff pursuant to Section 7 of the *Legislative Assembly Allowance and Pensions Act*. This sub-vote also provides for certain expenses incurred for the Office of the Premier; occupancy and related costs for the Executive Council and Intergovernmental Relations; and certain expenses for other offices. This sub-vote also provides support for Government House. Recoveries are received from parties internal and external to government for ministry services.

| | | |
|---|---|---|
| **VOTE 22 — MINISTRY OPERATIONS** | 36,589 | 31,297 |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **VOTE 23 — PUBLIC SECTOR EMPLOYERS' COUNCIL** | | |
| This vote provides for programs and operations described in the voted appropriations under the core business Public Sector Employers' Council. | | |
| **PUBLIC SECTOR EMPLOYERS' COUNCIL** | | |
| **Voted Appropriations** | | |
| Public Sector Employers' Council | 1,939 | 1,939 |
| Employer Associations | 12,873 | 12,754 |
| | 14,812 | 14,693 |

**Voted Appropriations Description:** This sub-vote provides for the operation of the Public Sector Employers' Council and the Council Secretariat, as established under the *Public Sector Employers Act* (PSEA), and includes salaries and remuneration of the secretariat staff, government's financial contributions to employers' associations established under the PSEA and related expenses. The council sets and coordinates strategic directions in human resource management and labour relations, and advises government with respect to labour relations, pensions and compensation-related issues in the public sector. Costs are partially recovered from pension boards.

| | | |
|---|---|---|
| **VOTE 23 — PUBLIC SECTOR EMPLOYERS' COUNCIL** | 14,812 | 14,693 |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| GROUP ACCOUNT CLASSIFICATION | | |
|---|---|---|
| Salaries and Benefits | 38,396 | 38,551 |
| Operating Costs | 23,788 | 25,071 |
| Government Transfers | 15,110 | 14,691 |
| Other Expenses | 10,996 | 8,285 |
| Internal Recoveries | (14,041) | (15,424) |
| External Recoveries | (22,848) | (25,184) |
| **TOTAL OPERATING EXPENSE** | 51,401 | 45,990 |

# MINISTRY OF FORESTS

The mission of the Ministry of Forests is to protect and manage our public forests for the sustained benefit of all British Columbians.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATION** | | |
| Vote 24 — Ministry Operations | 422,197 | 393,292 |
| **STATUTORY APPROPRIATIONS** | | |
| BC Timber Sales Special Account | 138,179 | 131,800 |
| Forest Stand Management Fund Special Account | 1,490 | 1,490 |
| South Moresby Forest Replacement Special Account | 3,000 | 3,000 |
| **OPERATING EXPENSE** | 564,866 | 529,582 |
| **PREPAID CAPITAL ADVANCES** [2] | — | — |
| **CAPITAL EXPENDITURES** [3] | 15,690 | 13,060 |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | 34,610 | 72,491 |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | — |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | 3,069 | 2,942 |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the 2004/05 *Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| **OPERATING EXPENSE** | Net | Gross | External Recoveries | Net |
| **Core Business** | | | | |
| Forest Protection | 100,266 | 105,387 | (13,851) | 91,536 |
| Stewardship of Forest Resources (includes special accounts) | 50,882 | 45,162 | (1,965) | 43,197 |
| Compliance and Enforcement | 30,048 | 27,044 | — | 27,044 |
| Forest Investment | 110,000 | 89,600 | (4,600) | 85,000 |
| Pricing and Selling Timber | 85,600 | 101,990 | (2,650) | 99,340 |
| Executive and Support Services | 49,891 | 51,730 | (65) | 51,665 |
| BC Timber Sales | 138,179 | 131,800 | — | 131,800 |
| **TOTAL OPERATING EXPENSE** | 564,866 | 552,713 | (23,131) | 529,582 |

| **CAPITAL EXPENDITURES** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Forest Protection | 2,430 | 2,430 | — | 2,430 |
| Stewardship of Forest Resources | 3,178 | 2,498 | — | 2,498 |
| Compliance and Enforcement | 2,366 | 1,911 | — | 1,911 |
| Pricing and Selling Timber | 4,933 | 3,848 | — | 3,848 |
| Executive and Support Services | 2,103 | 1,383 | — | 1,383 |
| BC Timber Sales | 680 | 990 | — | 990 |
| **TOTAL CAPITAL EXPENDITURES** | 15,690 | 13,060 | — | 13,060 |

| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| BC Timber Sales | 34,610 | 72,491 | — | 72,491 |
| **TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | 34,610 | 72,491 | — | 72,491 |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **VOTE 24 — MINISTRY OPERATIONS** | | |
| This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Forest Protection, Stewardship of Forest Resources, Compliance and Enforcement, Forest Investment, Pricing and Selling Timber, and Executive and Support Services. | | |
| **FOREST PROTECTION** | | |
| **Voted Appropriations** | | |
| Direct Fire | 55,380 | **55,380** |
| Fire Preparedness | 37,161 | **35,161** |
| Forest Health | 7,725 | **995** |
| | 100,266 | **91,536** |
| **Voted Appropriations Description:** This sub-vote provides for forest protection, including fire prevention control in accordance with applicable legislation throughout the province, including: (a) Direct Fire - provides for control and suppression of wild fires and ex gratia payments related to these activities. Costs related to the provision of supplies and services are recovered from other agencies and levels of government, provinces, countries, companies, organizations, and individuals; (b) Fire Preparedness - provides for fire prevention; the infrastructure, personnel, equipment and supplies required to maintain a consistent state of readiness to control and suppress wild fires and associated research and development. Transfers are provided to promote fire safety and awareness. Costs of supplies and services may be recovered from other agencies and levels of government, provinces, countries, companies, organizations, and individuals, and from annual rents paid into the Consolidated Revenue Fund by timber licence holders; and (c) Forest Health - provides for forest health activities in parks and protected areas, some viewscapes, urban areas and other special sites. | | |
| **STEWARDSHIP OF FOREST RESOURCES** | | |
| **Voted Appropriation** | | |
| Stewardship of Forest Resources | 46,392 | **38,707** |
| **Statutory Appropriations** | | |
| Forest Stand Management Fund Special Account | 1,490 | **1,490** |
| South Moresby Forest Replacement Special Account | 3,000 | **3,000** |
| | 50,882 | **43,197** |
| **Voted Appropriation Description:** This sub-vote provides for provincial forest and rangeland stewardship and management at provincial, regional and district levels including forest and range practices, timber supply planning and determination, range planning and management, control of invasive alien plants, recreation, forest health management, applied research and forest gene resource management. Costs of supplies and services may be recovered from other ministries, other levels of government, agencies, organizations and individuals. | | |
| **Statutory Appropriations Description:** This statutory appropriation provides for the Forest Stand Management Fund Special Account and for the South Moresby Forest Replacement Special Account. | | |
| **COMPLIANCE AND ENFORCEMENT** | | |
| **Voted Appropriation** | | |
| Compliance and Enforcement | 30,048 | **27,044** |
| **Voted Appropriation Description:** This sub-vote provides for all activities related to upholding British Columbia laws to protect the province's forest and range resource under the jurisdiction of the Ministry of Forests including: enforcing environmental standards for forest and range management for government and forest and range tenure holders; enforcing revenue policies; combating forest crimes; enforcing regulations to minimize fires, pests, and other agents; and enforcing rules governing the use of forest service recreation sites and trails. | | |

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **FOREST INVESTMENT** | | |
| **Voted Appropriation** | | |
| Forest Investment | 110,000 | **85,000** |

**Voted Appropriation Description:** This sub-vote provides for investments in enhanced forest management; resource planning; forest research; silviculture treatments of damaged forests; development and provision of reforestation material and conservation of forest gene resources; forest, range and recreation conservation and protection; the Crown portion of Woodlot licence and Community Forest Agreement areas; strategic land use and sustainable resource management planning; product development; development of markets for British Columbia forest products; and forest sector reform. Planning, administration and delivery is provided through ministries, licensees and third-party agreements. Costs of supplies and services may be recovered from other levels of government, agencies, organizations, and individuals.

| | | |
|---|---|---|
| **PRICING AND SELLING TIMBER** | | |
| **Voted Appropriations** | | |
| Pricing and Selling Timber | 70,600 | **69,340** |
| First Nations' Participation | 15,000 | **30,000** |
| | 85,600 | **99,340** |

**Voted Appropriations Description:** This sub-vote provides for headquarters, regional, and district activities related to timber tenure administration, timber pricing, and access to markets; meeting obligations with First Nations; First Nations' participation in the forest economy; and building and maintaining forest service road and bridge infrastructure to provide access to timber. Transfers are provided for the promotion of integrated management of forest and rangelands. Costs related to the provision of supplies and services may be recovered from other ministries, other levels of government, agencies, organizations, and individuals.

| | | |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Ministers' Office | 618 | **968** |
| Corporate Governance | 49,273 | **50,697** |
| | 49,891 | **51,665** |

**Voted Appropriations Description:** This sub-vote provides for executive direction and related support services to the ministry including the offices of the Minister of Forests and the Minister of State for Forestry Operations, including salaries, benefits, allowances, and operating expenses of the ministers and the ministers' staff; and corporate governance and service delivery activities for strategic policy, performance management, legislation development, finance, human resources, freedom of information, executive and executive support, regional and district management, continuous improvement, best practices initiatives, and information technology strategy and central infrastructure. Transfers are provided for the integrated management of forest and rangelands. Costs of supplies and services may be recovered from other ministries, other levels of governments, agencies, organizations, and individuals.

| | | |
|---|---|---|
| **VOTE 24 — MINISTRY OPERATIONS** | 422,197 | **393,292** |
| **STATUTORY — FOREST STAND MANAGEMENT FUND SPECIAL ACCOUNT** | 1,490 | **1,490** |
| **STATUTORY — SOUTH MORESBY FOREST REPLACEMENT SPECIAL ACCOUNT** | 3,000 | **3,000** |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **STATUTORY — BC TIMBER SALES** | | |
| This statutory account provides for programs and operations described in the statutory appropriation under the core business BC Timber Sales. | | |
| **BC TIMBER SALES** | | |
| **Statutory Appropriation** | | |
| BC Timber Sales Special Account | 138,179 | 131,800 |
| **Statutory Appropriation Description:** This statutory appropriation provides for the BC Timber Sales Special Account. | | |
| **STATUTORY — BC TIMBER SALES SPECIAL ACCOUNT** | 138,179 | 131,800 |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| GROUP ACCOUNT CLASSIFICATION | | |
|---|---|---|
| Salaries and Benefits | 167,888 | 173,128 |
| Operating Costs | 399,771 | 347,647 |
| Government Transfers | 17,836 | 32,855 |
| Other Expenses | — | 4,080 |
| Internal Recoveries | (3,036) | (4,997) |
| External Recoveries | (17,593) | (23,131) |
| **TOTAL OPERATING EXPENSE** | 564,866 | 529,582 |

## SPECIAL ACCOUNT[1]

*$000*

### BC TIMBER SALES

This account was established in 1988 through an amendment to section 109 of the *Forest Act*. The purpose of the account is to identify all revenues incidental to the operation of BC Timber Sales and to provide an ongoing source of funds to defray the costs of the program.

Revenue is collected from the following sources: upset stumpage, bonus stumpage, annual fees and billings (annual rent, trespass charges, scaling fees and registration fees) incidental to the operation of the program, and sales of logs.

Expenses are for: preparing forest development plans and logging plans; assessments required to formulate these plans for timber sales licences; costs of meeting requirements of applicable legislation; construction and maintenance of logging roads and bridges; costs of developing timber sales for auction; protection of forests; administration; costs of selling timber and logs; and other forest management requirements incidental to the program.

Revenue in excess of current expenses and outstanding obligations is transferred to the General Fund.

Disbursements reflect capitalizable costs incurred for development of timber for sale in future years. These costs are recovered from future sales revenue.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[3]** | 110,549 | **39,718** |
| OPERATING TRANSACTIONS | | |
| Revenue | 281,500 | 252,857 |
| Expense | (138,179) | (131,800) |
| Net Revenue (Expense) | 143,321 | **121,057** |
| Difference Between 2003/04 Estimates and Projected Actual Net Revenue (Expense) | (72,129) | |
| Return to General Fund | (107,447) | **(37,565)** |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | (680) | (990) |
| Disbursements - Other | (34,610) | (72,491) |
| Net Cash Source (Requirement) | (35,290) | **(73,481)** |
| Difference Between 2003/04 Estimates and Projected Actual Net Cash Source (Requirement) | 561 | |
| Working Capital Adjustments[2] | 153 | **366** |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[3]** | 39,718 | **50,095** |

**NOTES**

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. Estimated adjustments include those adjustments that would change the cash balance of the Special Account. This includes amortization expense, changes in accounts receivable and payable, and recognition of deferred revenues.
3. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## SPECIAL ACCOUNT[1]

*$000*

### FOREST STAND MANAGEMENT FUND

This account was originally established as a fund by the *Forest Stand Management Fund Act* in 1986, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act* in 1988. Revenue is provided by contributions from municipalities, the forest industry, forest sector unions, and others through money collected in accordance with applicable legislation; penalties levied in accordance with applicable legislation; and from stumpage levies. Expenses provide for enhanced management of British Columbia's forest and rangelands, for silviculture work and costs related to environmental remediation performed in accordance with applicable legislation, for the costs of investigating contravention of applicable legislation, for fire suppression costs related to contraventions of applicable legislation where a penalty has been levied in respect of the contravention, and for reforestation and road deactivation in areas subject to stumpage levies.

No financing transactions are provided for under this account.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 16,410 | **18,935** |
| OPERATING TRANSACTIONS | | |
| Revenue | 3,674 | 4,646 |
| Expense | (1,490) | (1,490) |
| Net Revenue (Expense) | 2,184 | **3,156** |
| Difference Between 2003/04 Estimates and Projected Actual Net Revenue (Expense) | 341 | |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | 18,935 | **22,091** |

**NOTES**

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## SPECIAL ACCOUNT[1]

*$000*

### SOUTH MORESBY FOREST REPLACEMENT

This account was established by the *South Moresby Implementation Act* in 1988. The purpose of this account is to offset the decrease in forest land available for harvest due to the creation of the South Moresby National Park by funding incremental silviculture and other activities on coastal forest lands. This account may receive contributions from the Consolidated Revenue Fund, the federal government and accrued interest.
No financing transactions are provided for under this account.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 25,364 | **25,975** |
| OPERATING TRANSACTIONS | | |
| Revenue | 711 | 711 |
| Expense | (3,000) | (3,000) |
| Net Revenue (Expense) | (2,289) | **(2,289)** |
| Difference Between 2003/04 Estimates and Projected Actual Net Revenue (Expense) | 2,900 | |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | 25,975 | **23,686** |

**NOTES**

1 A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

2 The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

# MINISTRY OF HEALTH SERVICES

The mission of the Ministry of Health Services is to guide and enhance the province's health services to ensure British Columbians are supported in their efforts to maintain and improve their health. The top priorities are renewing public health care while providing high quality public health care services that meet patients' most essential needs.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATIONS** | | |
| Vote 25 — Ministry Operations | 10,376,253 | 10,404,260 |
| Vote 26 — Vital Statistics (Special Operating Agency) | 7,085 | 6,935 |
| **STATUTORY APPROPRIATION** | | |
| Health Special Account | 147,250 | 147,250 |
| **OPERATING EXPENSE** | 10,530,588 | 10,558,445 |
| **PREPAID CAPITAL ADVANCES** [2] | 202,500 | 379,700 |
| **CAPITAL EXPENDITURES** [3] | 16,631 | 19,606 |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | (2,034) | (2,034) |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | — |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | 2,736 | 2,785 |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| **OPERATING EXPENSE** | Net | Gross | External Recoveries | Net |
| **Core Business** | | | | |
| Services Delivered by Partners | 10,202,528 | 10,328,198 | (123,563) | 10,204,635 |
| Services Delivered by Ministry | 216,006 | 247,501 | (1,636) | 245,865 |
| Recoveries from Health Special Account | — | — | — | — |
| Executive and Support Services | 112,054 | 108,045 | (100) | 107,945 |
| **TOTAL OPERATING EXPENSE** | 10,530,588 | 10,683,744 | (125,299) | 10,558,445 |

| **PREPAID CAPITAL ADVANCES** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Services Delivered by Partners | 202,500 | 379,700 | — | 379,700 |
| **TOTAL PREPAID CAPITAL ADVANCES** | 202,500 | 379,700 | — | 379,700 |

| **CAPITAL EXPENDITURES** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Services Delivered by Ministry | 8,443 | 11,556 | — | 11,556 |
| Executive and Support Services | 8,188 | 8,050 | — | 8,050 |
| **TOTAL CAPITAL EXPENDITURES** | 16,631 | 19,606 | — | 19,606 |

| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Services Delivered by Partners | (2,034) | — | (2,034) | (2,034) |
| **TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | (2,034) | — | (2,034) | (2,034) |

## OPERATING EXPENSE BY CORE BUSINESS
*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|

## VOTE 25 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Services Delivered by Partners, Services Delivered by Ministry, Recoveries from Health Special Account, and Executive and Support Services.

### SERVICES DELIVERED BY PARTNERS

| **Voted Appropriations** | | |
|---|---|---|
| Regional Health Sector Funding | 6,594,096 | **6,495,945** |
| Medical Services Plan | 2,559,227 | **2,568,158** |
| Pharmacare | 738,314 | **830,355** |
| Debt Service Costs | 175,000 | **173,500** |
| Amortization of Prepaid Capital Advances | 135,891 | **136,677** |
| | 10,202,528 | **10,204,635** |

**Voted Appropriations Description:** This sub-vote provides funding for, or on behalf of, system partners who are responsible for the administration, operation, and delivery of health programs and services in the province. Regional Health Sector Funding provides for the management and delivery of health services, including mental health services to adults, public and preventive health services, acute care services, provincial programs and home and community care services. This includes funding for operations, minor equipment and minor capital improvements. Recoveries are received from other levels of government and other organizations for services provided or funded by the ministry.

Medical Services Plan provides funding for eligible services provided by medical practitioners, health care practitioners and diagnostic facilities, on a fee-for-service basis or alternative contractual basis and other recruitment, retention, training and planning initiatives with respect to physicians. Payments for these services and initiatives are in accordance with the *Medicare Protection Act* and agreements with professional associations and health authorities. Recoveries are received to reimburse the Medical Services Plan for claims that are the responsibility of the Insurance Corporation of British Columbia, Workers' Compensation Board and other third parties and from other levels of government for services provided by the ministry.

Pharmacare provides funding to individuals, agencies or other organizations for the full or partial cost of designated prescription drugs, dispensing fees, ostomy supplies, prosthetic appliances and other approved items, as well as for services that complement Pharmacare programs.

Debt Service Costs provides for the provincial government's share of debt servicing costs related to approved health facility and equipment capital projects. Sinking fund assets, which are used to retire existing debt obligations, earn interest that is netted against approved debt service costs.

Amortization of Prepaid Capital Advances provides for the amortization of funds advanced for health facility and equipment capital projects.

### SERVICES DELIVERED BY MINISTRY

| **Voted Appropriations** | | |
|---|---|---|
| Emergency Health Services | 190,802 | **220,602** |
| Health Benefits Operations | 18,119 | **18,328** |
| | 208,921 | **238,930** |

**Voted Appropriations Description:** This sub-vote provides funding for the administration, operation and delivery of specified services delivered directly to the public. Emergency Health Services provides for the administration, operation and delivery of emergency health services, including ground and air ambulance services, as well as for training, examination of emergency medical personnel, and amortization expense related to capital assets. Recoveries are received from organizations for the use of ambulances and attendants and from the Medical Services Plan for medical services provided on a contractual basis.

Health Benefits Operations provides for the administration of the Medical Services Plan and Pharmacare programs, including the enrolment of eligible British Columbia residents to ensure they have access to publicly funded health care, managing the premium assistance program, processing claims for medically required services provided by physicians, diagnostic and laboratory facilities, certain supplementary benefits practitioners, and eligible prescription drugs and designated medical supplies. Central financial and operational management, including information systems, is funded within the Executive and Support Services sub-vote. Recoveries are received from other agencies, such as the Workers' Compensation Board and other third party insurers, for the processing costs of claims covered by these parties.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **RECOVERIES FROM HEALTH SPECIAL ACCOUNT** | | |
| **Voted Appropriation** | | |
| Recoveries from Health Special Account | (147,250) | **(147,250)** |
| **Statutory Appropriation** | | |
| Health Special Account | 147,250 | **147,250** |
| | — | **—** |

**Voted Appropriation Description:** This sub-vote provides for recoveries from the Health Special Account.

**Statutory Appropriation Description:** This statutory appropriation provides for the Health Special Account which is governed under the *Health Special Account Act*.

| | | |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Ministers' Office | 746 | **778** |
| Stewardship and Corporate Management | 111,308 | **107,167** |
| | 112,054 | **107,945** |

**Voted Appropriations Description:** This sub-vote provides for the office of the Minister of Health Services and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff; salaries, benefits and allowances for the Minister of State for Mental Health and Addiction Services and the minister's staff. This sub-vote also provides for stewardship and corporate management functions such as: direction to health authorities and other health providers; support to partners in delivering health care services; monitoring of health authority compliance and performance; central financial and operational management services of the ministry; general services to support program delivery; development of the policy and legislative framework for the health system; development of long-term health care plans; monitoring and regulation of professional associations; and public health reports on population health through the Provincial Health Officer. Recoveries are received from other ministries and other levels of government for services provided by the ministry.

| | | |
|---|---|---|
| **VOTE 25 — MINISTRY OPERATIONS** | 10,376,253 | **10,404,260** |
| **STATUTORY — HEALTH SPECIAL ACCOUNT** | 147,250 | **147,250** |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **VOTE 26 — VITAL STATISTICS (SPECIAL OPERATING AGENCY)** | | |
| The vote provides for programs and operations described in the voted appropriation under the core business Services Delivered by Ministry. | | |
| **SERVICES DELIVERED BY MINISTRY** | | |
| **Voted Appropriation** | | |
| Vital Statistics | 7,085 | 6,935 |
| **Voted Appropriation Description:** This sub-vote provides for expenses of the Special Operating Agency responsible for the administration, registration, record maintenance, certification, statistical analysis and reporting of births, deaths and marriages occurring in the province. Recoveries are received as a result of the provision of services for genealogy, pre-adoption records, non-statutory certifications and data extraction, to provincial government ministries, to agencies, to other levels of government and to the public; and, as a result of royalties on the sale of Agency developed intellectual property. | | |
| **VOTE 26 — VITAL STATISTICS (SPECIAL OPERATING AGENCY)** | 7,085 | 6,935 |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| GROUP ACCOUNT CLASSIFICATION | | |
|---|---|---|
| Salaries and Benefits | 184,274 | 207,458 |
| Operating Costs | 281,126 | 278,510 |
| Government Transfers | 10,016,151 | 10,023,945 |
| Other Expenses | 322,729 | 321,523 |
| Internal Recoveries | (148,393) | (147,692) |
| External Recoveries | (125,299) | (125,299) |
| **TOTAL OPERATING EXPENSE** | 10,530,588 | 10,558,445 |

## VITAL STATISTICS

The Vital Statistics Agency (the Agency) provides a system for the registration and certification of vital events for the province of British Columbia. The Agency's mandate is established in a number of pieces of legislation including the *Vital Statistics Act*, the *Marriage Act* and the *Name Act*. The Agency provides a direct public service role by registering births, marriages and deaths and producing vital event certificates and documents to the public. The Agency also provides vital event data, statistical reports and health status indicators to support the needs of the Ministry of Health Services, the provincial and federal governments, health authority administrators and researchers in planning for and managing health care initiatives.

### Goals

1. To provide accurate, timely and relevant health information to health professionals, government and the general public.
2. To secure and protect the personal identity records for which the Agency is responsible and that, as an organization, take all appropriate measures to prevent and assist in the detection of identity fraud and identity theft as it may relate to British Columbia vital event records and documents.
3. To fulfill the legislative mandate while being affordable, fiscally responsible and sensitive to the needs of the public.

### Performance Measures

| | Actual 2002/03 | Forecast 2003/04 | Target 2004/05 | Target 2005/06 | Target 2006/07 |
|---|---|---|---|---|---|
| Gross Revenue ($000) | 10,130 | 10,039 | 9,933 | 9,983 | 9,983 |
| Allowance for doubtful accounts | (22) | (25) | (25) | (25) | (25) |
| Less: Commissions | (738) | (751) | (758) | (758) | (761) |
| Revenue[1] ($000) | 9,370 | 9,263 | 9,150 | 9,200 | 9,197 |
| Expense ($000) | 6,926 | 7,073 | 6,935 | 6,935 | 6,935 |
| Volumes: | | | | | |
| Certificates | 224,571 | 223,377 | 225,000 | 230,000 | 230,000 |
| Registrations | 131,473 | 134,180 | 131,000 | 131,000 | 131,000 |
| Wills, C5 notices and searches | 65,847 | 61,621 | 59,500 | 57,000 | 55,000 |
| Unit Costs: | | | | | |
| Certificates | $14.44 | $14.59 | $14.64 | $14.64 | $14.64 |
| Registrations | $13.99 | $14.14 | $14.18 | $14.18 | $14.18 |
| Wills, C5 notices and searches | $8.71 | $8.84 | $8.67 | $8.67 | $8.67 |
| Turn Around Times (Days to Complete): | | | | | |
| Certificates | 3 | 4 | 4 | 4 | 4 |
| Registrations | 36 | 35 | 35 | 35 | 30 |
| Wills, C5 notices and searches | 3 | 4 | 3 | 3 | 3 |
| Customer Satisfaction (% Acceptable to excellent) | 98% | 97% | 96% | 96% | 96% |

[1] Revenue represents fees and licences charged by the Vital Statistics Agency for the provision of its services net of commissions and allowances for doubtful accounts.

## SPECIAL ACCOUNT[1]

*$000*

### HEALTH SPECIAL ACCOUNT

This account was established by the *Health Special Account Act, 1992*. Administered by the Ministry of Health Services, the account provides for the allocation of a portion of British Columbia Lottery Corporation revenues to fund the administration, operation, and delivery of health care, health research, health promotion and health education services. Expenses of the Special Account represent transfers to the Ministry Operations Vote. No financing transactions are provided for under this account.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | — | — |
| OPERATING TRANSACTIONS | | |
| Revenue | | |
| Expense | 147,250 | 147,250 |
| Net Revenue (Expense) | (147,250) | (147,250) |
| | — | — |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | | |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | — | — |

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SERVICES DELIVERED BY PARTNERS** | | |
| HEALTH INNOVATION INCENTIVE PROGRAM — Loans (disbursements) are no longer provided to health authorities or other health agencies. Receipts represent repayment by health authorities of the loans (disbursements) made in previous years. Administration costs are funded through the ministry's voted appropriations. | | |
| Receipts | 2,034 | **2,034** |
| Disbursements | — | **—** |
| Net Cash Source (Requirement) | 2,034 | **2,034** |

## PREPAID CAPITAL ADVANCES BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SERVICES DELIVERED BY PARTNERS** | | |
| HEALTH FACILITIES — Disbursements are provided for approved health facilities and equipment capital projects. | | |
| Receipts | — | **—** |
| Disbursements | 202,500 | **379,700** |
| Net Cash Source (Requirement) | (202,500) | **(379,700)** |

# MINISTRY OF HUMAN RESOURCES

The mission of the Ministry of Human Resources is to provide services that move people towards sustainable employment and assist individuals and families in need.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATION** | | |
| Vote 27 — Ministry Operations | 1,418,292 | 1,301,425 |
| **OPERATING EXPENSE** | 1,418,292 | 1,301,425 |
| **PREPAID CAPITAL ADVANCES** [2] | — | — |
| **CAPITAL EXPENDITURES** [3] | 15,328 | 21,547 |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | — | — |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | — |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | 2,310 | 1,986 |

NOTES

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| OPERATING EXPENSE | 2003/04 Net | 2004/05 ESTIMATES Gross | External Recoveries | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Employment Programs | 110,108 | **71,475** | — | **71,475** |
| Temporary Assistance | 461,652 | **383,526** | **(1,350)** | **382,176** |
| Disability Assistance | 433,950 | **477,258** | **(900)** | **476,358** |
| Supplementary Assistance | 196,617 | **169,235** | **(3,605)** | **165,630** |
| Employment and Assistance Appeal Tribunal | 2,417 | **2,467** | — | **2,467** |
| Executive and Support Services | 213,548 | **203,329** | **(10)** | **203,319** |
| **TOTAL OPERATING EXPENSE** | 1,418,292 | **1,307,290** | **(5,865)** | **1,301,425** |

| CAPITAL EXPENDITURES | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Employment and Assistance Appeal Tribunal | 35 | **35** | — | **35** |
| Executive and Support Services | 15,293 | **21,512** | — | **21,512** |
| **TOTAL CAPITAL EXPENDITURES** | 15,328 | **21,547** | — | **21,547** |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|

### VOTE 27 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Employment Programs, Temporary Assistance, Disability Assistance, Supplementary Assistance, Employment and Assistance Appeal Tribunal, and Executive and Support Services.

#### EMPLOYMENT PROGRAMS

**Voted Appropriation**

| | | |
|---|---|---|
| Employment Programs | 110,108 | **71,475** |

**Voted Appropriation Description:** This sub-vote provides for programs to assist eligible individuals to find sustainable employment and may include directed job search, job placement programs and/or specific training for employment. It also provides for specialized programs that support individuals with disabilities. This sub-vote also provides for salaries and benefits for individuals with disabilities receiving on the job training under the Public Service Training Program.

#### TEMPORARY ASSISTANCE

**Voted Appropriation**

| | | |
|---|---|---|
| Temporary Assistance | 461,652 | **382,176** |

**Voted Appropriation Description:** This sub-vote provides for temporary assistance in accordance with the *Employment and Assistance Act* for the family units of eligible individuals who are capable of financial independence through employment or are unable to seek work because of a prescribed short-term medical or other condition, or who have persistent multiple barriers to employment. Recoveries are received from assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments.

#### DISABILITY ASSISTANCE

**Voted Appropriation**

| | | |
|---|---|---|
| Disability Assistance | 433,950 | **476,358** |

**Voted Appropriation Description:** This sub-vote provides for disability assistance in accordance with the *Employment and Assistance for Persons with Disabilities Act* for the family units of eligible individuals with disabilities who are not expected to gain financial independence through employment or who are seeking work. Recoveries are received from assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments.

#### SUPPLEMENTARY ASSISTANCE

**Voted Appropriation**

| | | |
|---|---|---|
| Supplementary Assistance | 196,617 | **165,630** |

**Voted Appropriation Description:** This sub-vote provides for health and other supports for family units of eligible individuals in accordance with the *Employment and Assistance Act* and *Employment and Assistance for Persons with Disabilities Act*, and for programs that promote the purposes of the legislation. Recoveries are received from Bus Pass Program user fees, from assignments authorized by the *Employment and Assistance Act* and the *Employment and Assistance for Persons with Disabilities Act*, and from repayable assistance and overpayments.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **EMPLOYMENT AND ASSISTANCE APPEAL TRIBUNAL** | | |
| **Voted Appropriation** | | |
| Employment and Assistance Appeal Tribunal | 2,417 | **2,467** |

**Voted Appropriation Description:** This sub-vote provides for salaries, benefits, allowances, operating and other expenses for a single-level, regionally based appeal system through the Employment and Assistance Appeal Tribunal established under the *Employment and Assistance Act*.

| | | |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Minister's Office | 371 | **420** |
| Corporate Services | 41,514 | **39,089** |
| Program Management | 171,663 | **163,810** |
| | 213,548 | **203,319** |

**Voted Appropriations Description:** This sub-vote provides for the office of the Minister of Human Resources. It provides for leadership, direction and administrative support services for the operating programs of the ministry. This includes strategic and business planning, financial administration and budget co-ordination, human resources, asset and risk management, prevention, compliance and enforcement, information technology, records management, freedom of information, and protection of privacy. It also provides for corporate and community based service delivery, including services provided by other ministries and agencies on behalf of the ministry. Recoveries are received from other ministries and agencies and from parties external to government.

| | | |
|---|---|---|
| **VOTE 27 — MINISTRY OPERATIONS** | 1,418,292 | **1,301,425** |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| **GROUP ACCOUNT CLASSIFICATION** | | |
|---|---|---|
| Salaries and Benefits | 129,826 | **119,181** |
| Operating Costs | 88,063 | **87,825** |
| Government Transfers | 1,200,422 | **1,094,931** |
| Other Expenses | 8,165 | **5,693** |
| Internal Recoveries | (801) | **(340)** |
| External Recoveries | (7,383) | **(5,865)** |
| **TOTAL OPERATING EXPENSE** | 1,418,292 | **1,301,425** |

# MINISTRY OF MANAGEMENT SERVICES

The mission of the Ministry of Management Services is to champion the transformation of government service delivery to respond to the everyday needs of citizens, businesses and the public sector.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | **Estimates 2004/05** |
|---|---|---|
| **VOTED APPROPRIATIONS** | | |
| Vote 28 — Ministry Operations | 41,073 | **51,289** |
| Vote 29 — BC Public Service Agency | 8,461 | **10,016** |
| **OPERATING EXPENSE** | 49,534 | **61,305** |
| **PREPAID CAPITAL ADVANCES [2]** | — | **—** |
| **CAPITAL EXPENDITURES [3]** | 58,665 | **53,244** |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]** | — | **—** |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]** | — | **—** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]** | 2,047 | **2,037** |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| **OPERATING EXPENSE** | **Net** | **Gross** | **External Recoveries** | **Net** |
| **Core Business** | | | | |
| Service Delivery to Citizens and Businesses: Service BC | 23,709 | 26,096 | (2,900) | 23,196 |
| Service Delivery to the Public Sector | 6,392 | 84,368 | (66,826) | 17,542 |
| Service Transformation | 393 | 593 | (200) | 393 |
| Governance | 4,973 | 5,779 | (1,175) | 4,604 |
| Executive and Support Services | 5,606 | 5,554 | — | 5,554 |
| HR Governance and Strategy | 6,552 | 6,790 | — | 6,790 |
| HR Client Services | 1,098 | 3,452 | (350) | 3,102 |
| HR Pension, Employee Benefits and Corporate Programs | 1 | 23,991 | (23,990) | 1 |
| HR Leadership Centre | 1 | 1 | — | 1 |
| HR Executive and Support Services | 809 | 122 | — | 122 |
| **TOTAL OPERATING EXPENSE** | 49,534 | 156,746 | (95,441) | 61,305 |

| **CAPITAL EXPENDITURES** | **Net** | **Disbursements** | **Receipts** | **Net** |
|---|---|---|---|---|
| **Core Business** | | | | |
| Service Delivery to Citizens and Businesses: Service BC | 1,263 | 1,263 | — | 1,263 |
| Service Delivery to the Public Sector | 52,801 | 47,262 | — | 47,262 |
| Service Transformation | 100 | 100 | — | 100 |
| Governance | 313 | 1,313 | — | 1,313 |
| Executive and Support Services | 21 | 6 | — | 6 |
| HR Client Services | 2,328 | 3,000 | — | 3,000 |
| HR Executive and Support Services | 1,839 | 300 | — | 300 |
| **TOTAL CAPITAL EXPENDITURES** | 58,665 | 53,244 | — | 53,244 |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **VOTE 28 — MINISTRY OPERATIONS** | | |
| This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Service Delivery to Citizens and Businesses: Service BC, Service Delivery to the Public Sector, Service Transformation, Governance, and Executive and Support Services. | | |
| **SERVICE DELIVERY TO CITIZENS AND BUSINESSES: SERVICE BC** | | |
| **Voted Appropriations** | | |
| BC Connects | 2,599 | **2,086** |
| Government Agents | 21,110 | **21,110** |
| | 23,709 | **23,196** |

**Voted Appropriations Description:** This sub-vote provides for the integrated delivery of programs, services and information on behalf of ministries, agencies, the private sector and other governments so that citizens, businesses and the broader public sector have convenient access to high quality, seamless services. Activities include the delivery of over-the-counter integrated services and information across the province, a government-wide telephone contact center, management of common Web services for government's enterprise portal and provision of on-line access to a variety of products and services. Recoveries are received from ministries, Crown agencies, and external organizations for various activities.

| | | |
|---|---|---|
| **SERVICE DELIVERY TO THE PUBLIC SECTOR** | | |
| **Voted Appropriations** | | |
| Solutions BC: Common IT Services | 3,193 | **1,443** |
| Solutions BC: Common Business Services | 2,099 | **1,099** |
| BC Stats | 1,100 | **1,100** |
| Centralized Shared Services Funding | — | **13,900** |
| | 6,392 | **17,542** |

**Voted Appropriations Description:** This sub-vote provides for service delivery and administration of government's shared services provider, Solutions BC. Activities include common business services including corporate procurement and supply services, strategic acquisitions, and management of intellectual property; financial services including the corporate accounting service and payroll services; common information technology services including client and corporate operations, workstation support, network, hosting, IT security services and applications and service integration; and communications infrastructure. This sub-vote also provides for the production of economic, social, business and demographic statistical information along with data dissemination, survey and analytical services for government under the *Statistics Act* and for internal transfers of centralized shared services funding to the BC Public Service Agency. Recoveries are received from ministries, Crown agencies, and external organizations for various activities, including shared services and other programs. Recoveries may also be received from the BC Public Service Agency centralized shared services funding allocation.

| | | |
|---|---|---|
| **SERVICE TRANSFORMATION** | | |
| **Voted Appropriations** | | |
| Results Management Office | 1 | **1** |
| Service Delivery Initiative | 392 | **392** |
| | 393 | **393** |

**Voted Appropriations Description:** This sub-vote provides for certain e-government, critical business and other initiatives; service transformation activities dedicated to improving service delivery to clients and customers; and governance and opportunity-identification for ministries and other levels of government to collaborate and integrate services. Recoveries are received from ministries, Crown agencies, and external organizations for various activities.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **GOVERNANCE** | | |
| **Voted Appropriations** | | |
| Chief Information Office Operations | 1,952 | **1,852** |
| Government Information Strategies, Policy and Legislation | 3,021 | **2,752** |
| | 4,973 | **4,604** |

**Voted Appropriations Description:** This sub-vote provides for overall government information technology strategic planning as well as the development of policies and programs to support telecommunications initiatives and consolidated corporate and information programs that support cross-government specialized functions including information management, privacy protection and information access. Activities include managing legislation and providing policy and professional advice, tools, resources and services that enhance accountable decision-making. Recoveries are received from ministries, Crown agencies, and external organizations for various activities.

| | | |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Minister's Office | 420 | **420** |
| Corporate Services | 5,186 | **5,134** |
| | 5,606 | **5,554** |

**Voted Appropriations Description:** This sub-vote provides for the office of the Minister of Management Services, and includes salaries, benefits, allowances, operating and other expenses of the minister and the minister's staff. It also provides for executive direction to the ministry and administrative support services including financial, human resources, information systems, freedom of information and privacy services, and other services to ministry operations programs. Recoveries are received from parties internal to government for services provided.

| | | |
|---|---|---|
| **VOTE 28 — MINISTRY OPERATIONS** | 41,073 | **51,289** |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|

## VOTE 29 — BC PUBLIC SERVICE AGENCY

This vote provides for the British Columbia Public Service Agency (Agency) programs and operations described in the voted appropriations under the following five core businesses: HR Governance and Strategy, HR Client Services, HR Pension, Employee Benefits and Corporate Programs, HR Leadership Centre, and HR Executive and Support Services.

### HR GOVERNANCE AND STRATEGY

**Voted Appropriations**

| | | |
|---|---|---|
| Corporate HR Strategy and Planning | 2,924 | **3,218** |
| Employee Relations | 3,628 | **3,572** |
| | 6,552 | **6,790** |

**Voted Appropriations Description:** This sub-vote provides for Agency activities related to strategic human resource planning, performance measurement, policy and program development, terms and conditions, workforce adjustment activities, ment office activities, and labour relations which include the negotiation and administration of collective agreements on behalf of government.

### HR CLIENT SERVICES

**Voted Appropriations**

| | | |
|---|---|---|
| Regional Operations | 1 | **1** |
| Employee Learning | 1,097 | **1** |
| Centralized Shared Services Funding | — | **3,100** |
| | 1,098 | **3,102** |

**Voted Appropriations Description:** This sub-vote provides for a broad range of human resource services to government and other clients including advisory services on organizational design, compensation, staffing, employee relations, government-wide training and development, occupational safety and health, workforce adjustment, career planning and transition services, and other activities related to human resource management. This sub-vote also provides for internal transfers of centralized shared services funding to the Ministry of Management Services Operations Vote. Recoveries are received from parties internal and external to government for services provided. Recoveries may also be received from the Ministry of Management Services Operations Vote centralized shared services funding allocation.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **HR PENSION, EMPLOYEE BENEFITS AND CORPORATE PROGRAMS** | | |
| **Voted Appropriations** | | |
| Provincial Pensions | 99,833 | **99,231** |
| Miscellaneous and Statutory Items | 7,000 | **7,547** |
| Canada Pension | 48,645 | **45,788** |
| Members of the Legislative Assembly Superannuation | 600 | **—** |
| Death and Retiring Benefits | 1,820 | **9,065** |
| Extended Health and Dental Benefits | 42,190 | **47,803** |
| Group Insurance | 4,500 | **3,990** |
| Medical Services Plan | 29,200 | **22,297** |
| Long Term Disability | 38,110 | **35,781** |
| Employment Insurance | 27,904 | **25,839** |
| Workers Compensation | 11,000 | **9,981** |
| Employee and Family Assistance Program Administration | 1,034 | **885** |
| Other Benefits | 35,789 | **34,594** |
| Internal Recoveries | (347,624) | **(342,800)** |
| | 1 | **1** |

**Voted Appropriations Description:** This sub-vote provides for employer contributions for pensions and benefits, as well as the management and administration of employee benefits plans and corporate programs. Recoveries are received from parties internal and external to government for pensions, benefits and corporate programs.

| | | |
|---|---|---|
| **HR LEADERSHIP CENTRE** | | |
| **Voted Appropriation** | | |
| Leadership Centre | 1 | **1** |

**Voted Appropriation Description:** This sub-vote provides a wide range of human resource services to, and for, executives and senior leaders including human resource policy development; executive development; orientation programs; corporate recruitment; retention and succession planning; performance management; and recognition, incentives and rewards. Recoveries are received from parties internal to government for services provided.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **HR EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Deputy Minister's Office | 422 | 120 |
| Information Management Branch | 1 | 1 |
| Corporate Services | 386 | 1 |
| | 809 | 122 |

**Voted Appropriations Description:** This sub-vote provides for the executive direction of the Agency and administrative support services including financial, human resources, information systems, freedom of information and privacy services, and other services to Agency operations and programs. Recoveries are received from parties internal to government for services provided.

| | | |
|---|---|---|
| **VOTE 29 — BC PUBLIC SERVICE AGENCY** | 8,461 | 10,016 |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| GROUP ACCOUNT CLASSIFICATION | | |
|---|---|---|
| Salaries and Benefits | 482,403 | 475,673 |
| Operating Costs | 257,768 | 223,442 |
| Government Transfers | 578 | 517 |
| Other Expenses | 60,198 | 75,387 |
| Internal Recoveries | (676,987) | (618,273) |
| External Recoveries | (74,426) | (95,441) |
| **TOTAL OPERATING EXPENSE** | 49,534 | 61,305 |

BRITISH COLUMBIA

# MINISTRY OF PROVINCIAL REVENUE

The mission of the Ministry of Provincial Revenue is to provide fair, efficient and equitable revenue and debt collection which supports public services to meet the needs of British Columbians.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATION** | | |
| Vote 30 — Ministry Operations | 50,694 | **52,279** |
| **STATUTORY APPROPRIATION** | | |
| Provincial Home Acquisition Wind Up Special Account | — | **25** |
| **OPERATING EXPENSE** | 50,694 | **52,304** |
| **PREPAID CAPITAL ADVANCES** [2] | — | **—** |
| **CAPITAL EXPENDITURES** [3] | 9,734 | **13,297** |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | 3,700 | **(910)** |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | **—** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | 988 | **1,054** |

NOTES

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the 2004/05 *Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| **OPERATING EXPENSE** | Net | Gross | External Recoveries | Net |
| **Core Business** | | | | |
| Tax Administration and Collection | 2,747 | 53,564 | (49,589) | 3,975 |
| Debt Administration and Collection and Home Owner Grant (includes special account) | 1 | 26 | — | 26 |
| Executive and Support Services | 47,946 | 80,003 | (31,700) | 48,303 |
| **TOTAL OPERATING EXPENSE** | 50,694 | 133,593 | (81,289) | 52,304 |

| **CAPITAL EXPENDITURES** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Debt Administration and Collection and Home Owner Grant | 760 | 760 | — | 760 |
| Executive and Support Services | 8,974 | 12,537 | — | 12,537 |
| **TOTAL CAPITAL EXPENDITURES** | 9,734 | 13,297 | — | 13,297 |

| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Tax Administration and Collection | 3,700 | 24,400 | (25,300) | (900) |
| Debt Administration and Collection and Home Owner Grant (includes Special Account) | — | 40 | (50) | (10) |
| **TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | 3,700 | 24,440 | (25,350) | (910) |

| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Tax Administration and Collection | — | 914,700 | (914,700) | — |
| **TOTAL REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** | — | 914,700 | (914,700) | — |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|

## VOTE 30 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following three core businesses: Tax Administration and Collection, Debt Administration and Collection and Home Owner Grant, and Executive and Support Services.

### TAX ADMINISTRATION AND COLLECTION

| | | |
|---|---|---|
| **Voted Appropriation** | | |
| Tax Administration and Collection | 2,747 | **3,975** |

**Voted Appropriation Description:** This sub-vote provides for the administration and enforcement of various tax statutes and revenue and benefit programs that are the responsibility of the Ministry of Provincial Revenue. This sub-vote also provides for payment of interest or refunds of taxation revenues under statutes administered by the ministry. Costs are partially recovered from revenues administered by the ministry.

### DEBT ADMINISTRATION AND COLLECTION AND HOME OWNER GRANT

| | | |
|---|---|---|
| **Voted Appropriation** | | |
| Debt Administration and Collection and Home Owner Grant | 1 | **1** |
| **Statutory Appropriation** | | |
| Provincial Home Acquisition Wind Up Special Account | — | **25** |
| | 1 | **26** |

**Voted Appropriation Description:** This sub-vote provides for accounts receivable collection, loan management services, and administration of the Home Owner Grant Program. Costs are recovered from clients within the Consolidated Revenue Fund or deducted from collected proceeds.

**Statutory Appropriation Description:** This statutory appropriation provides for the Provincial Home Acquisition Wind Up Special Account.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Minister's Office | 430 | **430** |
| Corporate Services | 47,516 | **47,873** |
| | 47,946 | **48,303** |

**Voted Appropriations Description:** This sub-vote provides for the office of the Minister of Provincial Revenue, and includes salaries, benefits, allowances and operating expenses of the minister and the minister's staff. It also provides for executive strategic direction of the ministry and administrative support services; tax appeal management and administration; and centralized billing and receivable management including premiums and fees collected for the Medical Services Plan of the Ministry of Health Services. Costs are partially recovered from revenues administered by the ministry.

| | | |
|---|---|---|
| **VOTE 30 — MINISTRY OPERATIONS** | 50,694 | **52,279** |
| **STATUTORY — PROVINCIAL HOME ACQUISITION WIND UP SPECIAL ACCOUNT** | — | **25** |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| **GROUP ACCOUNT CLASSIFICATION** | | |
|---|---|---|
| Salaries and Benefits | 62,865 | **74,870** |
| Operating Costs | 45,468 | **65,025** |
| Government Transfers | — | **500** |
| Other Expenses | 6,424 | **8,449** |
| Internal Recoveries | (14,051) | **(15,251)** |
| External Recoveries | (50,012) | **(81,289)** |
| **TOTAL OPERATING EXPENSE** | 50,694 | **52,304** |

## SPECIAL ACCOUNT[1]

*$000*

### PROVINCIAL HOME ACQUISITION WIND UP

This account is established under the *Special Appropriation and Control Act* effective April 1, 2004, for the purpose of providing for expenditures for the winding up of the loan and financial assistance programs under the *Home Conversion and Leasehold Loan Act*, the *Home Mortgage Assistance Act*, the *Home Purchase Assistance Act*, the *Homeowner Interest Assistance Act* and the *Provincial Home Acquisition Act*. The latter Acts are repealed effective March 31, 2004.

Revenue consists of interest on outstanding mortgage principal. Expenses include statutory rebates and other miscellaneous program costs.

Receipts represent repayment of outstanding mortgage loan principal. Disbursements represent repurchased mortgage accounts and guarantee claims paid under the mortgage assistance programs.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | — | **15,000** |
| OPERATING TRANSACTIONS | | |
| Revenue | — | 25 |
| Expense | — | (25) |
| Net Revenue (Expense) | — | — |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | 50 |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | (40) |
| Net Cash Source (Requirement) | — | **10** |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | — | **15,010** |

**NOTES**

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year.

## LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **TAX ADMINISTRATION AND COLLECTION** | | |
| INTERNATIONAL FUEL TAX AGREEMENT (*MOTOR FUEL TAX ACT*) — Disbursements are provided by the province to other International Fuel Tax Agreement jurisdictions in respect of the receipts collected on their behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations. | | |
| Receipts | 4,800 | **5,800** |
| Disbursements | 3,900 | **4,400** |
| Net Cash Source (Requirement) | 900 | **1,400** |
| *LAND TAX DEFERMENT ACT* — Disbursements are made to local governments to reimburse them for property taxes of those property owners over 60 years of age and other qualified property owners that are deferred under this Act. The property owner or the estate is required to repay to the province all deferred taxes together with interest, on the termination of the agreement. Receipts represent repayments of outstanding principal (taxes deferred exclusive of interest). Interest and fee revenue are credited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations. | | |
| Receipts | 14,000 | **19,500** |
| Disbursements | 18,600 | **20,000** |
| Net Cash Source (Requirement) | (4,600) | **(500)** |

## REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **TAX ADMINISTRATION AND COLLECTION** | | |
| *BRITISH COLUMBIA TRANSIT ACT* (MOTOR FUEL TAX)— Disbursements are provided to British Columbia Transit (BCT) in respect of the *British Columbia Transit Act* fuel tax (receipts) collected on BCT's behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations. | | |
| Receipts | 8,000 | **7,900** |
| Disbursements | 8,000 | **7,900** |
| Net Cash Source (Requirement) | — | **—** |

## REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|

**TAX ADMINISTRATION AND COLLECTION (Continued)**

*BUILD BC ACT* (MOTOR FUEL AND SOCIAL SERVICE TAXES)— Disbursements are provided to the BC Transportation Financing Authority (BCTFA) in respect of the fuel tax (receipts) and the social service tax (receipts) on short-term rentals of passenger vehicles collected on BCTFA's behalf under the *Build BC Act* by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

| | | |
|---|---|---|
| Receipts | 418,300 | **425,300** |
| Disbursements | 418,300 | **425,300** |
| Net Cash Source (Requirement) | — | **—** |

*GREATER VANCOUVER TRANSPORTATION AUTHORITY ACT* (MOTOR FUEL AND SOCIAL SERVICE TAXES) — Disbursements are provided to the Greater Vancouver Transportation Authority (GVTA) in respect of the fuel tax (receipts) and the social service tax (receipts) on parking collected on GVTA's behalf under the *Greater Vancouver Transportation Authority Act* by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

| | | |
|---|---|---|
| Receipts | 260,600 | **260,000** |
| Disbursements | 260,600 | **260,000** |
| Net Cash Source (Requirement) | — | **—** |

RURAL AREA PROPERTY TAXES — Disbursements are provided to local governments and entities in rural areas in respect of local property taxes and levies (receipts) collected on their behalf by the Ministry of Provincial Revenue. Interest and fee revenue is deposited to the Consolidated Revenue Fund and administration costs are funded through the ministry's voted appropriations.

| | | |
|---|---|---|
| Receipts | 190,000 | **195,000** |
| Disbursements | 190,000 | **195,000** |
| Net Cash Source (Requirement) | — | **—** |

*TOBACCO TAX AMENDMENT ACT* — Disbursements are provided to the Cowichan Tribes in respect of the Cowichan Tribes Agreement for tobacco tax (receipts) collected on their behalf. Administration costs are funded through the ministry's voted appropriations.

| | | |
|---|---|---|
| Receipts | 2,200 | **2,000** |
| Disbursements | 2,200 | **2,000** |
| Net Cash Source (Requirement) | — | **—** |

TOURISM BRITISH COLUMBIA (*HOTEL ROOM TAX ACT*)— Disbursements are provided by the province to Tourism British Columbia in respect of the *Tourism British Columbia Act* hotel room tax (receipts) collected on the corporation's behalf by the Ministry of Provincial Revenue. Administration costs are funded through the ministry's voted appropriations.

| | | |
|---|---|---|
| Receipts | 25,500 | **24,500** |
| Disbursements | 25,500 | **24,500** |
| Net Cash Source (Requirement) | — | **—** |

# MINISTRY OF PUBLIC SAFETY AND SOLICITOR GENERAL

The mission of the Ministry of Public Safety and Solicitor General is to ensure the security and economic vitality of communities through effective policing, corrections, liquor and gaming control and other protective and regulatory programs.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | **Estimates 2004/05** |
|---|---|---|
| **VOTED APPROPRIATIONS** | | |
| Vote 31 — Ministry Operations | 509,207 | **478,891** |
| Vote 32 — *Emergency Program Act* | 18,948 | **15,635** |
| **STATUTORY APPROPRIATIONS** | | |
| Forfeited Crime Proceeds Fund Special Account | — | **—** |
| Inmate Work Program Special Account | 1,540 | **1,554** |
| *Victims of Crime Act* Special Account | 7,325 | **7,325** |
| **OPERATING EXPENSE** | 537,020 | **503,405** |
| **PREPAID CAPITAL ADVANCES [2]** | — | **—** |
| **CAPITAL EXPENDITURES [3]** | 7,430 | **7,551** |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]** | — | **1,069** |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]** | — | **—** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]** | 2,830 | **2,621** |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| **OPERATING EXPENSE** | Net | Gross | External Recoveries | Net |
| **Core Business** | | | | |
| Corrections | 187,370 | 180,819 | (6,650) | 174,169 |
| Policing and Community Safety | 267,524 | 271,157 | (20,090) | 251,067 |
| Compliance and Consumer Services | 36,219 | 36,702 | (1,206) | 35,496 |
| Gaming Policy and Enforcement | 15,312 | 211,571 | (196,429) | 15,142 |
| Liquor Control and Licensing | 1 | 8,892 | (8,891) | 1 |
| Executive and Support Services | 2,781 | 3,016 | — | 3,016 |
| *Emergency Program Act* (includes special accounts) | 27,813 | 24,514 | — | 24,514 |
| **TOTAL OPERATING EXPENSE** | 537,020 | 736,671 | (233,266) | 503,405 |

| **CAPITAL EXPENDITURES** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Corrections | 2,659 | 2,324 | — | 2,324 |
| Policing and Community Safety | 1,766 | 1,679 | — | 1,679 |
| Compliance and Consumer Services | 1,627 | 2,655 | — | 2,655 |
| Gaming Policy and Enforcement | 20 | 320 | — | 320 |
| Liquor Control and Licensing | 905 | 330 | — | 330 |
| Executive and Support Services | 360 | 150 | — | 150 |
| *Emergency Program Act* (includes special accounts) | 93 | 93 | — | 93 |
| **TOTAL CAPITAL EXPENDITURES** | 7,430 | 7,551 | — | 7,551 |

| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Compliance and Consumer Services | — | 1,500 | — | 1,500 |
| Gaming Policy and Enforcement | — | — | (431) | (431) |
| **TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | — | 1,500 | (431) | 1,069 |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **VOTE 31 — MINISTRY OPERATIONS** | | |

This vote provides for ministry programs and operations described in the voted appropriations under the following six core businesses: Corrections, Policing and Community Safety, Compliance and Consumer Services, Gaming Policy and Enforcement, Liquor Control and Licensing, and Executive and Support Services.

### CORRECTIONS

| **Voted Appropriations** | | |
|---|---|---|
| Adult Custody | 145,556 | **131,633** |
| Community Corrections and Corporate Programs | 41,814 | **42,536** |
| | 187,370 | **174,169** |

**Voted Appropriations Description:** This sub-vote provides for the management of remanded and sentenced adult offenders in custody and in the community, Keep of Prisoners, immigration detainees, non-criminally charged intoxicated persons, and for planning and management of correctional programs. Electronic monitoring technology is used to assist in the supervision of parolees and offenders on conditional sentences. Recoveries are received from the federal government for costs related to housing of federal inmates, immigration detainees and community services required for Drug Court; the Medical Services Plan for salaried and sessional medical services; the Vancouver Police Department for the provision of municipal lockup functions; and external agencies for the holding of intoxicated persons.

### POLICING AND COMMUNITY SAFETY

| **Voted Appropriations** | | |
|---|---|---|
| Police Services | 228,568 | **215,012** |
| Provincial Emergency Program | 4,562 | **4,707** |
| Coroners Service | 8,260 | **8,315** |
| Victim Services and Community Programs | 26,134 | **23,033** |
| | 267,524 | **251,067** |

**Voted Appropriations Description:** This sub-vote provides for superintending law enforcement in the province, for providing victims of crime with services and benefits, and for assisting communities with community support and crime prevention programs, as well as for providing coroner services, province-wide emergency preparedness, security industry regulations, and other protective programs. External recoveries are received from other levels of government, the Insurance Corporation of British Columbia, the British Columbia Lottery Corporation, the Vancouver Port Corporation, and individuals and organizations covered by the *Criminal Records Review Act*. Internal recoveries are received from other ministries and from the *Victims of Crime Act* Special Account.

### COMPLIANCE AND CONSUMER SERVICES

| **Voted Appropriations** | | |
|---|---|---|
| Office of the Superintendent of Motor Vehicles | 6,399 | **7,362** |
| Commercial Vehicle Safety and Enforcement | 19,177 | **19,111** |
| Residential Tenancy | 7,325 | **6,274** |
| Consumer Services | 2,132 | **1,542** |
| Film Classification | 1,186 | **1,207** |
| | 36,219 | **35,496** |

**Voted Appropriations Description:** This sub-vote provides for the administration of driver regulatory and traffic safety programs, the administration and enforcement of commercial transport road safety programs and vehicle inspection and standards programs, the administration and enforcement of consumer legislation, residential tenancy information and landlord-tenant dispute resolution services, film and adult video classification services and licensing of theatres and distributors. Recoveries are received from the federal government for costs associated with the use of advanced technology for National Safety Code enforcement; from parties external to the ministry for services provided on their behalf; and pursuant to court and consent orders, for costs associated with investigations and consumer restitution.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **GAMING POLICY AND ENFORCEMENT** | | |
| **Voted Appropriations** | | |
| Gaming Policy and Enforcement Operations | 15,311 | **15,141** |
| Distribution of Gaming Proceeds | 1 | **1** |
| | 15,312 | **15,142** |

**Voted Appropriations Description:** This sub-vote provides for the administration of gaming in the province and includes the definition of policy and standards, the regulation and enforcement of legal gaming, the management of the province's gaming initiatives, and the distribution of gaming proceeds. Recoveries are received from revenues paid into the Consolidated Revenue Fund by the British Columbia Lottery Corporation, from the Canadian Pari-Mutuel Agency for horse race testing and from gaming registrants for the direct costs incurred in investigations.

| | | |
|---|---|---|
| **LIQUOR CONTROL AND LICENSING** | | |
| **Voted Appropriation** | | |
| Liquor Control and Licensing | 1 | **1** |

**Voted Appropriation Description:** This sub-vote provides for overall policy development, administration, licensing and inspections in support of the *Liquor Control and Licensing Act* and Regulations. Recoveries are received from licensing fees and permit charges.

| | | |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Minister's Office | 478 | **479** |
| Corporate Services | 1,289 | **1,586** |
| Agencies, Boards and Commissions | 1,014 | **951** |
| | 2,781 | **3,016** |

**Voted Appropriations Description:** This sub-vote provides for the office of the Solicitor General and Deputy Solicitor General including salaries, benefits, allowances, operating and other expenses of these offices; secondary support and operations of the Ministry of Public Safety and Solicitor General; and centralized capital acquisitions for the ministry. Primary support services are provided by the Ministry of Attorney General and Minister Responsible for Treaty Negotiations. This sub-vote also provides for various agencies, boards and commissions under the jurisdiction of the Solicitor General.

| | | |
|---|---|---|
| **VOTE 31 — MINISTRY OPERATIONS** | 509,207 | **478,891** |

## OPERATING EXPENSE BY CORE BUSINESS
*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|

### VOTE 32 — *EMERGENCY PROGRAM ACT*

This vote provides for ministry programs and operations described in the voted appropriation under the *Emergency Program Act* core business.

***EMERGENCY PROGRAM ACT***

| | | |
|---|---|---|
| **Voted Appropriation** | | |
| *Emergency Program Act* | 18,948 | 15,635 |
| **Statutory Appropriations** | | |
| Forfeited Crime Proceeds Fund Special Account | — | — |
| Inmate Work Program Special Account | 1,540 | 1,554 |
| *Victims of Crime Act* Special Account | 7,325 | 7,325 |
| | 27,813 | 24,514 |

**Voted Appropriation Description:** This sub-vote provides for the *Emergency Program Act* which provides for response to, and recovery from emergencies and disasters.

**Statutory Appropriations Description:** This statutory appropriation provides for the Forfeited Crime Proceeds Fund Special Account, the Inmate Work Program Special Account, and the *Victims of Crime Act* Special Account.

| | | |
|---|---|---|
| **VOTE 32 — *EMERGENCY PROGRAM ACT*** | 18,948 | 15,635 |
| **STATUTORY — FORFEITED CRIME PROCEEDS FUND SPECIAL ACCOUNT** | — | — |
| **STATUTORY — INMATE WORK PROGRAM SPECIAL ACCOUNT** | 1,540 | 1,554 |
| **STATUTORY — *VICTIMS OF CRIME ACT* SPECIAL ACCOUNT** | 7,325 | 7,325 |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| **GROUP ACCOUNT CLASSIFICATION** | | |
|---|---|---|
| Salaries and Benefits | 169,229 | 158,879 |
| Operating Costs | 109,050 | 104,165 |
| Government Transfers | 466,459 | 471,339 |
| Other Expenses | 6,315 | 6,288 |
| Internal Recoveries | (4,150) | (4,000) |
| External Recoveries | (209,883) | (233,266) |
| **TOTAL OPERATING EXPENSE** | 537,020 | 503,405 |

## SPECIAL ACCOUNT[1]

*$000*

### FORFEITED CRIME PROCEEDS FUND

This account was established by the *Special Accounts Appropriation and Control Act, 1988* as amended by the *Attorney General Amendment Act, 1989*. The purpose of this account is to dispose of property forfeited from criminal offenses in a manner to facilitate the administration of criminal justice and law enforcement in the province. Revenue represents forfeited proceeds of crimes. The Solicitor General determines expenses to be made from the account; however, under the terms of a protocol agreement, expenses from previous years' revenues can be made only with the approval of the Minister of Finance. Administration costs are funded through the ministry's voted appropriations. No financing transactions are provided for under this account.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 326 | **426** |
| OPERATING TRANSACTIONS | | |
| Revenue | 100 | — |
| Expense | — | — |
| Net Revenue (Expense) | 100 | — |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | 426 | **426** |

**NOTES**

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## SPECIAL ACCOUNT[1]

*$000*

### INMATE WORK PROGRAM

This account was established by the *Miscellaneous Statutes Amendment Act (No.2), 1987*. The purpose of this account is to assist inmates in acquiring skills and to encourage them to develop good work habits. Revenue represents proceeds from the sale of goods and services produced by inmates. Expenses are for supplies and costs directly related to the production and sale of goods and services within the Inmate Work Program. Administration costs are funded through the ministry's voted appropriations.

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[3]** | 1,954 | 1,987 |
| OPERATING TRANSACTIONS | | |
| Revenue | 1,550 | 1,560 |
| Expense | (1,540) | (1,554) |
| Net Revenue (Expense) | 10 | 6 |
| Difference Between 2003/04 Estimates and Projected Actual Net Revenue (Expense) | 69 | |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | (93) | (93) |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | (93) | (93) |
| Working Capital Adjustments[2] | 47 | 61 |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[3]** | 1,987 | 1,961 |

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. Estimated adjustments include those adjustments that would change the cash balance of the Special Account. This includes amortization expense, changes in accounts receivable and payable, and recognition of deferred revenues.
3. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## SPECIAL ACCOUNT[1]

*$000*

### *VICTIMS OF CRIME ACT*

This account was established by the *Victims of Crime Act, 1995*. The purpose of this account is to fund services to victims of crime as provided for in the Act. Revenue represents proceeds from a victim surcharge levy on fines from all provincial offenses, both court-imposed fines and those which result in a violation ticket. Revenue also includes proceeds from the federal victim surcharge levy on offenses imposed by the court under the Criminal Code of Canada. Expenses are for justice system obligations to victims of crime under the Act, including administration costs for both the Ministry of Attorney General and Minister Responsible for Treaty Negotiations and the Ministry of Public Safety and Solicitor General. Any remaining funds may be expended on initiatives which may benefit victims of crime. Administration costs are funded through the ministry's voted appropriations. No financing transactions are provided for under this account.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 20,226 | **22,162** |
| OPERATING TRANSACTIONS | | |
| Revenue | 9,500 | 8,350 |
| Expense | (7,325) | (7,325) |
| Net Revenue (Expense) | 2,175 | **1,025** |
| Difference Between 2003/04 Estimates and Projected Actual Net Revenue (Expense) | (239) | |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | 22,162 | **23,187** |

**NOTES**

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## LOANS, INVESTMENTS AND OTHER REQUIREMENTS BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **COMPLIANCE AND CONSUMER SERVICES** | | |
| *CONSUMER PROTECTION ACT*— Disbursements are for a loan provided by the province to the Business Practices and Consumer Protection Authority under the *Business Practices and Consumer Protection Authority Act* for the delivery of consumer protection services. | | |
| Receipts | — | — |
| Disbursements | — | 1,500 |
| Net Cash Source (Requirement) | — | (1,500) |
| **GAMING POLICY AND ENFORCEMENT** | | |
| HASTINGS PARK RACE TRACK — Receipts represent the repayment and principal for a loan provided to an external party for the purchase of Hastings Park Race Track. This loan will be fully repaid by December 31, 2012. | | |
| Receipts | — | 431 |
| Disbursements | — | — |
| Net Cash Source (Requirement) | — | 431 |

# MINISTRY OF SKILLS DEVELOPMENT AND LABOUR

The mission of the Ministry of Skills Development and Labour is to create an employment environment with dynamic workplaces that meet the needs of workers, employers and unions. Vulnerable workers will be protected. The Ministry will ensure that British Columbians have the tools they need to foster working relationships in safe and healthy workplaces. It will develop programs and legislation that contribute to provincial competitiveness and prosperity.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | **Estimates 2004/05** |
|---|---|---|
| **VOTED APPROPRIATION** | | |
| Vote 33 — Ministry Operations | 25,637 | **18,812** |
| **OPERATING EXPENSE** | 25,637 | **18,812** |
| **PREPAID CAPITAL ADVANCES [2]** | — | **—** |
| **CAPITAL EXPENDITURES [3]** | 3,512 | **3,512** |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]** | — | **—** |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]** | — | **—** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]** | 451 | **442** |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| **OPERATING EXPENSE** | Net | Gross | External Recoveries | Net |
| **Core Business** | | | | |
| Skills Development and Employment Standards | 13,834 | **10,242** | **(100)** | **10,142** |
| Industrial Relations | 8,120 | **5,974** | **(315)** | **5,659** |
| Workers' Compensation | 1 | **31,253** | **(31,252)** | **1** |
| Executive and Support Services | 3,682 | **3,010** | **—** | **3,010** |
| **TOTAL OPERATING EXPENSE** | 25,637 | **50,479** | **(31,667)** | **18,812** |

| **CAPITAL EXPENDITURES** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Skills Development and Employment Standards | 677 | **677** | **—** | **677** |
| Industrial Relations | 20 | **20** | **—** | **20** |
| Workers' Compensation | 2,815 | **2,815** | **—** | **2,815** |
| Executive and Support Services | — | **—** | **—** | **—** |
| **TOTAL CAPITAL EXPENDITURES** | 3,512 | **3,512** | **—** | **3,512** |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|

### VOTE 33 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Skills Development and Employment Standards, Industrial Relations, Workers' Compensation, and Executive and Support Services.

#### SKILLS DEVELOPMENT AND EMPLOYMENT STANDARDS

**Voted Appropriation**

| | | |
|---|---|---|
| Skills Development and Employment Standards | 13,834 | **10,142** |

**Voted Appropriation Description:** This sub-vote provides for direct operating costs for the overall direction, development and support of strategic plans for skills development and labour market services in the province. This sub-vote also provides for services promoting harmonious labour and employment relations including administration of the *Employment Standards Act* and support services to the Labour Relations Board. Recoveries are received for the costs of client education, investigations, ministry record searches and from other sources.

#### INDUSTRIAL RELATIONS

**Voted Appropriation**

| | | |
|---|---|---|
| Industrial Relations | 8,120 | **5,659** |

**Voted Appropriation Description:** This sub-vote provides for the operations of the Labour Relations Board, an agency established under the Labour Relations Code to promote harmonious labour relations in British Columbia, and for other labour relations initiatives. This sub-vote also provides for the administration of some sections of the *Employment Standards Act*. Recoveries are received for the costs of adjudication and mediation services, appeals and from other sources.

#### WORKERS' COMPENSATION

**Voted Appropriation**

| | | |
|---|---|---|
| Workers' Compensation | 1 | **1** |

**Voted Appropriation Description:** This sub-vote provides for the operations of the Workers' Compensation Appeal Tribunal, an independent agency established under the *Workers' Compensation Act* to hear appeals from decisions made by the Workers' Compensation Board and other matters, and for Compensation Advisory Services which provides information and advice to employers and workers respecting workers' compensation matters. Costs associated with this sub-vote are fully recovered from the Accident Fund established pursuant to the *Workers' Compensation Act* and from other sources.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Minister's Office | 439 | **431** |
| Program Management | 3,193 | **2,579** |
| | 3,682 | **3,010** |

**Voted Appropriations Description:** This sub-vote provides for the office of the Minister of Skills Development and Labour and includes salaries, benefits, allowances, operating and other expenses of the minister and the minister's staff. It provides for administration and executive direction of the ministry, including the deputy minister's office and policy and legislative services. Other administrative services, including financial, human resources, information systems, facilities management, and freedom of information and protection of privacy, are provided by the Ministry of Education.

| | | |
|---|---|---|
| **VOTE 33 — MINISTRY OPERATIONS** | 25,637 | **18,812** |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| **GROUP ACCOUNT CLASSIFICATION** | | |
|---|---|---|
| Salaries and Benefits | 37,655 | **33,003** |
| Operating Costs | 20,047 | **17,353** |
| Government Transfers | 35 | **15** |
| Other Expenses | 83 | **108** |
| External Recoveries | (32,183) | **(31,667)** |
| **TOTAL OPERATING EXPENSE** | 25,637 | **18,812** |

BRITISH COLUMBIA

# MINISTRY OF SMALL BUSINESS AND ECONOMIC DEVELOPMENT

The mission of the Ministry of Small Business and Economic Development is to promote strategic leadership in government to create a strong, prosperous and diverse economy in all regions.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATION** | | |
| Vote 34 — Ministry Operations | 174,713 | **139,689** |
| **STATUTORY APPROPRIATIONS** | | |
| Northern Development Fund Special Account | 1,500 | **500** |
| Olympic Arts Fund Special Account | 483 | **625** |
| Physical Fitness and Amateur Sports Fund Special Account | 2,215 | **2,200** |
| **OPERATING EXPENSE** | 178,911 | **143,014** |
| **PREPAID CAPITAL ADVANCES [2]** | — | **—** |
| **CAPITAL EXPENDITURES [3]** | 692 | **470** |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]** | — | **—** |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]** | — | **—** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]** | 200 | **157** |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| **OPERATING EXPENSE** | Net | Gross | External Recoveries | Net |
| **Core Business** | | | | |
| Improving British Columbia's Investment Climate and Competitiveness (includes special account) | 6,646 | **3,891** | — | **3,891** |
| Marketing and Promoting British Columbia | 2,949 | **2,816** | **(10)** | **2,806** |
| Enhancing Economic Development Throughout British Columbia | 22,360 | **19,142** | — | **19,142** |
| BC Olympic Games Secretariat, Sport and Culture (includes special accounts) | 62,944 | **30,504** | **(1)** | **30,503** |
| Executive and Support Services | 84,012 | **86,677** | **(5)** | **86,672** |
| **TOTAL OPERATING EXPENSE** | 178,911 | **143,030** | **(16)** | **143,014** |

| **CAPITAL EXPENDITURES** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Improving British Columbia's Investment Climate and Competitiveness (includes special account) | — | **75** | — | **75** |
| Marketing and Promoting British Columbia | 600 | **50** | — | **50** |
| Enhancing Economic Development Throughout British Columbia | 15 | — | — | — |
| BC Olympic Games Secretariat, Sport and Culture (includes special accounts) | 25 | **70** | — | **70** |
| Executive and Support Services | 52 | **275** | — | **275** |
| **TOTAL CAPITAL EXPENDITURES** | 692 | **470** | — | **470** |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **VOTE 34 — MINISTRY OPERATIONS** | | |
| This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Improving British Columbia's Investment Climate and Competitiveness; Marketing and Promoting British Columbia; Enhancing Economic Development Throughout British Columbia; BC Olympic Games Secretariat, Sport and Culture; and Executive and Support Services. | | |
| **IMPROVING BRITISH COLUMBIA'S INVESTMENT CLIMATE AND COMPETITIVENESS** | | |
| **Voted Appropriation** | | |
| Improving British Columbia's Investment Climate and Competitiveness | 5,146 | **3,391** |
| **Statutory Appropriation** | | |
| Northern Development Fund Special Account | 1,500 | **500** |
| | 6,646 | **3,891** |

**Voted Appropriation Description:** This sub-vote provides for development and enhancement of a positive investment climate and prosperous economy within the province, with particular emphasis on the deregulation initiative to reduce regulatory burden; management of tax policy programs to assist small and medium sized businesses; development of effective strategies to provide economic and business information on business sectors, regions and economic trends; and management of significant cross-government projects to enhance the province's competitiveness.

**Statutory Appropriation Description:** This statutory appropriation provides for the Northern Development Fund Special Account, which is governed under the *BC-Alcan Northern Development Fund Act*.

| | | |
|---|---|---|
| **MARKETING AND PROMOTING BRITISH COLUMBIA** | | |
| **Voted Appropriation** | | |
| Marketing and Promoting British Columbia | 2,940 | **2,806** |

**Voted Appropriation Description:** This sub-vote provides for facilitating trade and investment by developing a marketing strategy to provide the framework for communicating British Columbia's advantages and opportunities; showcasing British Columbia at national and international industry events; planning and managing trade missions to profile British Columbia in key markets; assisting the private sector to leverage identified marketing opportunities; and leading the marketing of British Columbia as a film and television production location. Recoveries are received from outside organizations and individuals for services provided by the BC Film Commission.

| | | |
|---|---|---|
| **ENHANCING ECONOMIC DEVELOPMENT THROUGHOUT BRITISH COLUMBIA** | | |
| **Voted Appropriation** | | |
| Enhancing Economic Development Throughout British Columbia | 22,360 | **19,142** |

**Voted Appropriation Description:** This sub-vote provides for development and implementation of strategies to revitalize the economy and create greater economic diversification by leading the implementation of the Heartlands Economic Strategy; establishing a fast-track approval process for key projects; managing the British Columbia/Canada Infrastructure program to improve urban and rural local government infrastructure; developing and implementing a Tourism Development Strategy; and promoting the province as a competitive business location for the science and technology sectors.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **BC OLYMPIC GAMES SECRETARIAT, SPORT AND CULTURE** | | |
| **Voted Appropriations** | | |
| BC Olympic Games Secretariat | 38,590 | **6,290** |
| Sport | 8,698 | **8,713** |
| Culture and BC Arts Council | 12,958 | **12,675** |
| | 60,246 | **27,678** |
| **Statutory Appropriations** | | |
| Olympic Arts Fund Special Account | 483 | **625** |
| Physical Fitness and Amateur Sports Fund Special Account | 2,215 | **2,200** |
| | 62,944 | **30,503** |

**Voted Appropriations Description:** This sub-vote provides for the BC Olympic Games Secretariat to ensure intra- and intergovernmental relations; provide assistance to the Organizing Committee for the 2010 Olympic and Paralympic Winter Games; build community support of the Games throughout the province; and the administration of the Olympic Arts Fund and the Physical Fitness and Amateur Sports Fund. The sub-vote also provides support for cultural, sport and physical activity policy and programs and for the administration and delivery of government programs under the *Arts Council Act*. Transfers are provided in support of the Organizing Committee for the 2010 Olympic and Paralympic Winter Games, amateur sport associations, physical activity projects, community development projects, Games-related programs, and for the programs of the BC Arts Council. Some costs are partially recovered from external organizations for program services.

**Statutory Appropriations Description:** This statutory appropriation provides for the Physical Fitness and Amateur Sports Fund Special Acount and for the Olympic Arts Fund Special Account.

**EXECUTIVE AND SUPPORT SERVICES**

| | | |
|---|---|---|
| **Voted Appropriations** | | |
| Minister's Office | 729 | **729** |
| Corporate Services | 9,763 | **8,323** |
| British Columbia Pavilion Corporation | 5,000 | **5,000** |
| Vancouver Convention Centre Expansion Project | 67,000 | **71,300** |
| Reserves for Doubtful Accounts | 1,520 | **1,320** |
| | 84,012 | **86,672** |

**Voted Appropriations Description:** This sub-vote provides for the office of the Minister of Small Business and Economic Development, and administration and ministry executive support, including the deputy ministers' offices, financial and human resources, legislation and administrative services, records management and information systems, and the library. This sub-vote also provides for administrative support services for the Ministry of Energy and Mines. Transfers are provided to the British Columbia Pavilion Corporation towards capital, operating and facilities maintenance costs and for amortization of the provincial investment in the corporation and to the Vancouver Convention Centre Expansion Project. This sub-vote also provides for reserves for doubtful accounts and write-downs of investments. Recoveries are received from parties external to government for ministry services.

| | | |
|---|---|---|
| **VOTE 34 — MINISTRY OPERATIONS** | 174,713 | **139,689** |
| **STATUTORY — NORTHERN DEVELOPMENT FUND SPECIAL ACCOUNT** | 1,500 | **500** |
| **STATUTORY — OLYMPIC ARTS FUND SPECIAL ACCOUNT** | 483 | **625** |
| **STATUTORY — PHYSICAL FITNESS AND AMATEUR SPORTS FUND SPECIAL ACCOUNT** | 2,215 | **2,200** |

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| GROUP ACCOUNT CLASSIFICATION | | |
|---|---|---|
| Salaries and Benefits | 15,749 | 13,995 |
| Operating Costs | 14,990 | 14,480 |
| Government Transfers | 143,253 | 109,862 |
| Other Expenses | 5,150 | 4,693 |
| Internal Recoveries | (16) | — |
| External Recoveries | (215) | (16) |
| TOTAL OPERATING EXPENSE | 178,911 | 143,014 |

## SPECIAL ACCOUNT[1]

*$000*

### NORTHERN DEVELOPMENT FUND

This account was created by the *BC-Alcan Northern Development Fund Act, 1998*. The purpose of the account is to promote sustainable economic development in northwestern British Columbia. Expenses are to support investment in new or existing businesses, to create new employment or stabilize existing employment, to support other goals consistent with the Act, and for the operations of the Nechako-Kitimat Development Fund Society. Interest earned on the fund balance is credited to the account as revenue. Administration costs are funded through the Ministry Operations Vote. No financing transactions are provided for under this account.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 6,866 | **7,466** |
| OPERATING TRANSACTIONS | | |
| Revenue | 600 | 575 |
| Expense | (1,500) | (500) |
| Net Revenue (Expense) | (900) | **75** |
| Difference Between 2003/04 Estimates and Projected Actual Net Revenue (Expense) | 1,500 | |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | 7,466 | **7,541** |

NOTES

1 A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

2 The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## SPECIAL ACCOUNT[1]

$000

### OLYMPIC ARTS FUND

This account was established under the *Special Accounts Appropriation and Control Act, 2001*.
The account provides funding to promote hosting the 2010 Olympic and Paralympic Winter Games in British Columbia. Interest earned on the account balance is credited to the account as revenue. Expenses consist of transfers to groups and organizations for cultural and artistic activities that will promote hosting of the 2010 Olympic and Paralympic Winter Games in BC. Administration costs are provided through the Ministry Operations Vote.
The initial account balance was established at $5 million. The balance was increased by $5 million on April 1, 2002 and April 1, 2003. A further increase of $5 million will be made April 1, 2004, under the authority of the *Special Accounts Appropriation and Control Act, 2001*.
No financing transactions are provided for under this account.

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 5,087 | 10,087 |
| OPERATING TRANSACTIONS | | |
| Revenue | 483 | 625 |
| Expense | (483) | (625) |
| Net Revenue (Expense) | — | — |
| Transfer from General Fund | 5,000 | 5,000 |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | 10,087 | 15,087 |

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## SPECIAL ACCOUNT[1]

*$000*

### PHYSICAL FITNESS AND AMATEUR SPORTS FUND

This account was originally created as a fund under the *Revenue Surplus Appropriation Act, 1969*, was continued under the *Funds Control Act, 1979*, and was changed to a Special Account under the *Special Accounts Appropriation and Control Act, 1988*.

The account promotes the physical fitness of residents of the province and their participation in amateur sport. Interest earned on the account balance is credited to the account as revenue. Expenses consist of transfers to physical fitness and amateur sport projects, groups and organizations, and awards to individuals. Administration costs are provided through the Ministry Operations Vote.

The account balance was increased by $5.5 million before April 1, 2002 and by $5.5 million on April 1, 2002 and on April 1, 2003. A further increase of $5.5 million will be made April 1, 2004, under the authority of the *Special Accounts Appropriation and Control Act, 2001*. No financing transactions are provided for under this account.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 7,437 | **12,937** |
| OPERATING TRANSACTIONS | | |
| Revenue | 2,215 | 2,200 |
| Expense | (2,215) | (2,200) |
| Net Revenue (Expense) | — | — |
| Transfer from General Fund | 5,500 | **5,500** |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | 12,937 | **18,437** |

**NOTES**

1 A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

2 The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

# MINISTRY OF SUSTAINABLE RESOURCE MANAGEMENT

The mission of the Ministry of Sustainable Resource Management is to provide provincial leadership, through policies, planning and resource information, to support sustainable economic development of the province's land, water and resources.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATIONS** | | |
| Vote 35 — Ministry Operations | 87,134 | 68,415 |
| Vote 36 — Agricultural Land Commission | 2,296 | 1,957 |
| **STATUTORY APPROPRIATION** | | |
| Crown Land Special Account | — | 210,620 |
| **OPERATING EXPENSE** | 89,430 | 280,992 |
| **PREPAID CAPITAL ADVANCES** [2] | — | — |
| **CAPITAL EXPENDITURES** [3] | 8,284 | 8,201 |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | 100 | (900) |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | — |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | 931 | 754 |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.
[2] Details of prepaid capital advances are presented in Schedule C.
[3] Details of capital expenditures are presented in Schedule D.
[4] Details of loans, investments and other requirements are presented in Schedule E.
[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.
[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| **OPERATING EXPENSE** | Net | Gross | External Recoveries | Net |
| **Core Business** | | | | |
| Sustainable Economic Development | 23,373 | **12,045** | **(500)** | **11,545** |
| Integrated Land and Resource Information | 51,817 | **59,281** | **(13,352)** | **45,929** |
| Sound Governance | 1,722 | **2,784** | **(25)** | **2,759** |
| Property Assessment Services | 1 | **1,973** | **(1,972)** | **1** |
| Executive and Support Services | 10,221 | **8,183** | **(2)** | **8,181** |
| Agricultural Land Commission | 2,296 | **1,957** | **—** | **1,957** |
| Crown Land | — | **210,620** | **—** | **210,620** |
| **TOTAL OPERATING EXPENSE** | 89,430 | **296,843** | **(15,851)** | **280,992** |

| **CAPITAL EXPENDITURES** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Sustainable Economic Development | 486 | **600** | **—** | **600** |
| Integrated Land and Resource Information | 7,606 | **7,400** | **—** | **7,400** |
| Sound Governance | 2 | **5** | **—** | **5** |
| Property Assessment Services | 97 | **96** | **—** | **96** |
| Executive and Support Services | 50 | **50** | **—** | **50** |
| Agricultural Land Commission | 43 | **50** | **—** | **50** |
| **TOTAL CAPITAL EXPENDITURES** | 8,284 | **8,201** | **—** | **8,201** |

| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Crown Land | 100 | **—** | **(900)** | **(900)** |
| **TOTAL LOANS, INVESTMENTS AND OTHER REQUIREMENTS** | 100 | **—** | **(900)** | **(900)** |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|

## VOTE 35 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Sustainable Economic Development, Integrated Land and Resource Information, Sound Governance, Property Assessment Services, and Executive and Support Services.

### SUSTAINABLE ECONOMIC DEVELOPMENT

**Voted Appropriation**

| | | |
|---|---|---|
| Sustainable Economic Development | 23,373 | 11,545 |

**Voted Appropriation Description:** This sub-vote provides for the management and delivery of programs through regional offices and headquarter branches that support sustainable economic development of Crown land, water and other resources. This sub-vote also provides for strategic landscape/watershed land and resource use planning; developing guidelines and tools for strategic plans; and developing operational policy and conducting planning to support sustainable development of tourism and other resource-based sectors. Transfers are provided for activities concerned with sustainable economic development and land and resource use activities and processes. Costs are recovered for some program services from other ministries, other levels of government, organizations and individuals.

### INTEGRATED LAND AND RESOURCE INFORMATION

**Voted Appropriation**

| | | |
|---|---|---|
| Integrated Land and Resource Information | 51,817 | 45,929 |

**Voted Appropriation Description:** This sub-vote provides for the administration and delivery of programs that collect, record, manage and co-ordinate land, water and natural resource inventories and data; decision support, base mapping and information management services and products in support of economic development, land-use planning and negotiations with First Nations; and developing and maintaining partnerships with other governments, industry, academia and other organizations related to information management. Transfers are provided for activities concerned with sustainable resource use and land-related activities and processes. Costs are recovered for some program services from other ministries, other levels of government, organizations, and individuals.

### SOUND GOVERNANCE

**Voted Appropriation**

| | | |
|---|---|---|
| Sound Governance | 1,722 | 2,759 |

**Voted Appropriation Description:** This sub-vote provides for corporate policy and legislation development associated with land and water activities, property assessment, and revenue (fees and licences); development and implementation of consultation and accommodation policies, and development of strategic land and resource policies for negotiations with First Nations; and intergovernmental affairs, service planning, evaluation and the development of a sustainable resource management framework to support decision-making. Transfers are provided for activities concerned with sustainable resource use and land-related activities and processes. Costs are recovered for some program services from other ministries, other levels of government, organizations, and individuals.

### PROPERTY ASSESSMENT SERVICES

**Voted Appropriation**

| | | |
|---|---|---|
| Property Assessment Services | 1 | 1 |

**Voted Appropriation Description:** This sub-vote provides for the operating costs of the Property Assessment Review Panels and the Property Assessment Appeal Board including the fees and expenses of appointees. Recoveries are received from the British Columbia Assessment Authority and from organizations and individuals.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Ministers' Office | 520 | **870** |
| Corporate Services | 9,701 | **7,311** |
| | 10,221 | **8,181** |

**Voted Appropriations Description:** This sub-vote provides for the offices of the Minister of Sustainable Resource Management and the Minister o State for Resort Development, and includes salaries, benefits, allowances and operating expenses of the ministers and the ministers' staff. This sub vote also provides for finance, administrative, personnel, information systems, information and privacy, special and corporate program coordinatio and trust fund management for ministry operations and programs. Under agreement, corporate services are provided to the Ministry of Water, Lan and Air Protection, the Environmental Assessment Office and Land and Water British Columbia Inc. Transfers are provided for activities concerne with sustainable resource use and land-related activities and processes. Costs are recovered for some program services from clients or from othe ministries, other entities within government, other levels of government, organizations, and individuals, and from revenues collected by the ministry.

| | | |
|---|---|---|
| **VOTE 35 — MINISTRY OPERATIONS** | 87,134 | **68,415** |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|

### VOTE 36 — AGRICULTURAL LAND COMMISSION

This vote provides for the operations described in the voted appropriation under the Agricultural Land Commission core business.

**AGRICULTURAL LAND COMMISSION**

**Voted Appropriation**

| | | |
|---|---|---|
| Agricultural Land Commission | 2,296 | **1,957** |

**Voted Appropriation Description:** This vote provides for the operation of the Agricultural Land Commission. Under the *Agricultural Land Commission Act*, the commission is responsible for preserving the scarce supply of agricultural land in the province through policies and programs that foster long-term sustainability and encourage farm businesses. The commission responds to the needs of farmers, landowners, applicants, local governments and others. A portion of fees for the applications made under the *Agricultural Land Commission Act* are retained by local governments for services provided in the application process.

| | | |
|---|---|---|
| **VOTE 36 — AGRICULTURAL LAND COMMISSION** | 2,296 | **1,957** |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **STATUTORY — CROWN LAND** | | |
| This statutory account provides for operations described in the statutory appropriation under the Crown Land core business. | | |
| **CROWN LAND** | | |
| **Statutory Appropriation** | | |
| Crown Land Special Account | — | **210,620** |
| **Statutory Appropriation Description:** This statutory appropriation provides for the Crown Land Special Account. | | |
| **STATUTORY — CROWN LAND SPECIAL ACCOUNT** | — | **210,620** |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| **GROUP ACCOUNT CLASSIFICATION** | | |
|---|---|---|
| Salaries and Benefits | 60,602 | **54,567** |
| Operating Costs | 59,152 | **48,616** |
| Government Transfers | 2,843 | **210,806** |
| Other Expenses | 417 | **304** |
| Internal Recoveries | (17,152) | **(17,450)** |
| External Recoveries | (16,432) | **(15,851)** |
| **TOTAL OPERATING EXPENSE** | 89,430 | **280,992** |

## MINISTRY OF SUSTAINABLE RESOURCE MANAGEMENT
## SPECIAL ACCOUNT[1]
*$000*

### CROWN LAND

This account was originally created as a fund by authority of Section 7 of the *Department of Housing Act, 1973*, was replaced by the Crown Land Fund effective July 31, 1979 pursuant to the *Ministry of Lands, Parks and Housing Act*, and was changed to a Special Account under the *Special Appropriations and Control Act, 1982*.

Revenue sources (net of direct costs) include land sales, land exchanges, land tenures, interest income, sales of density allotments pursuant to community plans, and fees. Expenses include costs such as reporting, clean-up and crown land servicing.

Receipts represent repayment of outstanding loans and deposits made on pending sales. Disbursements reflect recoverable disbursements associated with the acquisition, servicing, development and disposition of inventoried Crown land administered by Land and Water British Columbia Inc.

This Special Account now includes the write-up from book value to fair market value (revenue) and related expense associated with providing Free Crown Grants and Nominal Rent Tenures at less than fair market value, in accordance with generally accepted accounting principles. Free Crown Grants are grants of Crown land, and Nominal Rent Tenures are leases of Crown land to organizations inside or outside of the government reporting entity, usually provided free or at a nominal value. Beginning in 2004/05, an expense budget is provided for each ministry based on an assessment of requirements for Free Crown Grants or Nominal Rent Tenures. As writeups to fair market value (revenue) are fully offset by grant transfers (expense) to beneficiaries, these transactions do not impact the bottom line for the Special Account or the government's summary accounts.

| | Estimates[3] 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 50,000 | **50,000** |
| OPERATING TRANSACTIONS | | |
| CROWN LAND | | |
| Revenue | 65,870 | 77,540 |
| Expense | — | (20) |
| Net Revenue (Expense) | 65,870 | **77,520** |
| FREE CROWN GRANTS AND NOMINAL RENT TENURES[3] | | |
| Revenue: | | |
| – Ministry of Community, Aboriginal and Women's Services | | 9,500 |
| – Ministry of Health Services | | 6,000 |
| – Ministry of Transportation | | 100 |
| – Ministry of Water, Land and Air Protection | | 95,000 |
| – Unallocated[4] | | 100,000 |
| | — | 210,600 |
| Expense: | | |
| – Ministry of Community, Aboriginal and Women's Services | | (9,500) |
| – Ministry of Health Services | | (6,000) |
| – Ministry of Transportation | | (100) |
| – Ministry of Water, Land and Air Protection | | (95,000) |
| – Unallocated[4] | | (100,000) |
| | — | (210,600) |
| Net Revenue (Expense) | — | — |
| Difference Between 2003/04 Estimates and Projected Actual Net Revenue (Expense) | 23,265 | |
| Return to General Fund | (89,035) | **(78,420)** |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | 900 | 900 |
| Disbursements - Capital | — | — |
| Disbursements - Other | (1,000) | — |
| Net Cash Source (Requirement) | (100) | **900** |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | 50,000 | **50,000** |

**NOTES**

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.
3. Expenses and revenues reflect the net difference between the fair market value and book value of Crown land granted free or leased for a nominal fee.
4. A provision is included to recognize uncertainty as to equivalent fair market values to be recognized as revenue and expense during the year. The effect of this provision does not affect the bottom line results of the special account or the government's summary accounts.

# MINISTRY OF TRANSPORTATION

The mission of the Ministry of Transportation is to: create an integrated transportation network that incorporates all modes of transport, reflects regional priorities, and provides a strong foundation for economic growth, and maintain and improve the provincial highway system, ensuring the safe and efficient movement of people and goods provincially, nationally, and internationally.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATION** | | |
| Vote 37 — Ministry Operations | 855,047 | **811,060** |
| **OPERATING EXPENSE** | 855,047 | **811,060** |
| **PREPAID CAPITAL ADVANCES** [2] | 46,390 | **25,200** |
| **CAPITAL EXPENDITURES** [3] | 6,450 | **13,280** |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | — | **—** |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | **—** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | 1,385 | **999** |

**NOTES**

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| OPERATING EXPENSE | 2003/04 Net | 2004/05 ESTIMATES Gross | External Recoveries | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Transportation Improvements | 13,536 | 381,804 | (368,418) | 13,386 |
| Public Transportation | 368,871 | 363,474 | — | 363,474 |
| Highway Operations | 454,240 | 664,354 | (246,784) | 417,570 |
| Motor Carrier Regulation | 1,851 | 1,787 | (1) | 1,786 |
| Executive and Support Services | 16,549 | 15,099 | (255) | 14,844 |
| **TOTAL OPERATING EXPENSE** | 855,047 | 1,426,518 | (615,458) | 811,060 |

| PREPAID CAPITAL ADVANCES | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Public Transportation | 46,390 | 25,200 | — | 25,200 |
| **TOTAL PREPAID CAPITAL ADVANCES** | 46,390 | 25,200 | — | 25,200 |

| CAPITAL EXPENDITURES | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Transportation Improvements | 974 | 473 | — | 473 |
| Highway Operations | 5,150 | 11,285 | — | 11,285 |
| Executive and Support Services | 326 | 1,522 | — | 1,522 |
| **TOTAL CAPITAL EXPENDITURES** | 6,450 | 13,280 | — | 13,280 |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|

## VOTE 37 — MINISTRY OPERATIONS

This vote provides for ministry programs and operations described in the voted appropriations under the following five core businesses: Transportation Improvements, Public Transportation, Highway Operations, Motor Carrier Regulation, and Executive and Support Services.

### TRANSPORTATION IMPROVEMENTS

**Voted Appropriations**

| | | |
|---|---|---|
| Transportation Policy and Legislation | 723 | 695 |
| Planning, Engineering and Construction | 12,812 | 12,690 |
| Partnerships | 1 | 1 |
| | 13,536 | 13,386 |

**Voted Appropriations Description:** This sub-vote provides for Transportation Policy and Legislation; Planning, Engineering, and Construction; and Partnerships. Major activities include: transportation, highway and corporate policy, and the development of legislation; highway planning; capital program development and monitoring; highway corridor investment strategies; quality management; access management; direction and management of projects; engineering, design, survey, construction, reconstruction, property acquisition and expropriation for provincial highways, roads, bridges and tunnels; development and monitoring of public-private partnerships; and land base management. Recoveries are received from the BC Transportation Financing Authority and other parties external to the ministry for costs incurred, and works and services provided on their behalf.

### PUBLIC TRANSPORTATION

**Voted Appropriations**

| | | |
|---|---|---|
| British Columbia Transit | 151,700 | 142,361 |
| Rapid Transit Project 2000 | 90,957 | 94,371 |
| British Columbia Ferry Services Inc | 126,214 | 126,742 |
| | 368,871 | 363,474 |

**Voted Appropriations Description:** This sub-vote provides for annual provincial government contributions toward costs incurred by, or on behalf of, British Columbia Transit and Rapid Transit Project 2000. These costs include operating transfers toward expenses incurred for providing public passenger and transportation services, including transportation services for the disabled, in various communities throughout the province; and debt servicing and the amortization of prepaid capital advances to both British Columbia Transit and Rapid Transit Project 2000. This sub-vote also provides for transfers under a coastal ferry services contract between the province and British Columbia Ferry Services Inc.

### HIGHWAY OPERATIONS

**Voted Appropriations**

| | | |
|---|---|---|
| Maintenance, Asset Preservation and Traffic Operations | 435,703 | 407,291 |
| Inland Ferries | 16,705 | 8,279 |
| Coquihalla Toll Administration | 1,832 | 2,000 |
| | 454,240 | 417,570 |

**Voted Appropriations Description:** This sub-vote provides for Maintenance, Asset Preservation and Traffic Operations; Inland Ferries; and Coquihalla Toll Administration. Major activities include: regional, district and headquarters operations support; avalanche control; rock slope stabilization; traffic operations; development approvals; pavement marking; road and bridge surfacing, rehabilitation, replacement, seismic retrofit, safety improvements and minor roadworks; weigh scale operations; electrical installations, maintenance and infrastructure upgrades; payments to road and bridge maintenance contractors for the maintenance of highways, roads, bridge structures and tunnels; operation, maintenance and rehabilitation of inland ferries and ferry landings; and Coquihalla toll collection. Recoveries are received from the BC Transportation Financing Authority and other parties external to the ministry for costs incurred, and works and services provided on their behalf.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **MOTOR CARRIER REGULATION** | | |
| **Voted Appropriations** | | |
| Motor Carrier Commission | 595 | 530 |
| Motor Carrier Branch | 1,256 | 1,256 |
| | 1,851 | 1,786 |

**Voted Appropriations Description:** This sub-vote provides for the Motor Carrier Commission and Motor Carrier Branch. The Motor Carrier Commission is an independent body that regulates the province's commercial passenger industry (buses, taxis, and limousines) pursuant to the *Motor Carrier Act*. The Commission, by delegation pursuant to the *Motor Vehicle Transport Act* (Canada) also issues licences for the inter-provincial and international road transport of passengers. The Motor Carrier Branch carries out investigations associated with motor carrier licence applications and in cooperation with other agencies, participates in various compliance activities including road checks, investigation of complaints, and random audits of records of licensed motor carriers. Recoveries of costs are received from some participants in hearings before the Commission, and for some program services provided.

| | | |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Minister's Office | 415 | 415 |
| Corporate Services | 16,134 | 14,429 |
| | 16,549 | 14,844 |

**Voted Appropriations Description:** This sub-vote provides for the office of the Minister of Transportation and corporate services. This includes the deputy minister's office, finance, administration, human resources, facilities management, information systems; service planning, reporting and performance measurement; and freedom of information, protection of privacy and records management. Recoveries are received from parties internal and external to the ministry for administrative services and materials provided.

| | | |
|---|---|---|
| **VOTE 37 — MINISTRY OPERATIONS** | 855,047 | 811,060 |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| GROUP ACCOUNT CLASSIFICATION | | |
|---|---|---|
| Salaries and Benefits | 95,211 | 122,070 |
| Operating Costs | 936,748 | 972,236 |
| Government Transfers | 181,735 | 187,436 |
| Other Expenses | 151,976 | 144,841 |
| Internal Recoveries | (155) | (65) |
| External Recoveries | (510,468) | (615,458) |
| **TOTAL OPERATING EXPENSE** | 855,047 | 811,060 |

## PREPAID CAPITAL ADVANCES BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **PUBLIC TRANSPORTATION** | | |
| BRITISH COLUMBIA TRANSIT — Disbursements are provided for approved capital projects for selected public passenger transit services in communities around the province. | | |
| Receipts | — | — |
| Disbursements | 4,050 | **6,100** |
| Net Cash Source (Requirement) | (4,050) | **(6,100)** |
| RAPID TRANSIT PROJECT 2000 — Disbursements are provided for approved rapid transit capital projects in the Lower Mainland, and for capitalized borrowing costs relating to Rapid Transit Project 2000 debt. | | |
| Receipts | — | — |
| Disbursements | 42,340 | **19,100** |
| Net Cash Source (Requirement) | (42,340) | **(19,100)** |

BRITISH COLUMBIA

# MINISTRY OF WATER, LAND AND AIR PROTECTION

The mission of the Ministry of Water, Land and Air Protection is to provide leadership and support to British Columbians to help them limit the adverse effects of their individual and collective activities on the environment, while fostering economic development and providing recreational opportunities.

## MINISTRY SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATION** | | |
| Vote 38 — Ministry Operations | 122,033 | 112,436 |
| **STATUTORY APPROPRIATION** | | |
| Sustainable Environment Fund Special Account | 31,345 | 35,705 |
| **OPERATING EXPENSE** | 153,378 | 148,141 |
| **PREPAID CAPITAL ADVANCES** [2] | — | — |
| **CAPITAL EXPENDITURES** [3] | 86,960 | 21,143 |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | — | — |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | — |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | 1,003 | 924 |

NOTES

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## CORE BUSINESS SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| **OPERATING EXPENSE** | Net | Gross | External Recoveries | Net |
| **Core Business** | | | | |
| Environmental Protection (includes special account) | 54,671 | 51,993 | (618) | 51,375 |
| Environmental Stewardship | 39,234 | 48,209 | (3,129) | 45,080 |
| Park, Fish and Wildlife Recreation | 32,040 | 27,948 | (2,425) | 25,523 |
| Executive and Support Services | 27,433 | 26,165 | (2) | 26,163 |
| **TOTAL OPERATING EXPENSE** | 153,378 | 154,315 | (6,174) | 148,141 |

| **CAPITAL EXPENDITURES** | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Core Business** | | | | |
| Environmental Protection | 624 | 222 | — | 222 |
| Environmental Stewardship | 80,583 | 7,206 | — | 7,206 |
| Park, Fish and Wildlife Recreation | 4,503 | 11,215 | — | 11,215 |
| Executive and Support Services | 1,250 | 2,500 | — | 2,500 |
| **TOTAL CAPITAL EXPENDITURES** | 86,960 | 21,143 | — | 21,143 |

## OPERATING EXPENSE BY CORE BUSINESS

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **VOTE 38 — MINISTRY OPERATIONS** | | |
| This vote provides for ministry programs and operations described in the voted appropriations under the following four core businesses: Environmental Protection, Environmental Stewardship, Park, Fish and Wildlife Recreation, and Executive and Support Services. | | |
| **ENVIRONMENTAL PROTECTION** | | |
| **Voted Appropriation** | | |
| Environmental Protection | 23,326 | **15,670** |
| **Statutory Appropriation** | | |
| Sustainable Environment Fund Special Account | 31,345 | **35,705** |
| | 54,671 | **51,375** |

**Voted Appropriation Description:** This sub-vote provides for clean, healthy and safe water, land and air for all living things through programs including: administering the *Sustainable Environment Fund Act, 1990*; setting standards for monitoring and reporting publicly on ambient air and water quality; leading the provincial response to climate change; reducing and removing contaminating toxins and waste; managing pesticide use and flood hazards; responding to high-risk environmental emergencies; and managing environmental laboratory services. Transfers are provided for activities concerned with access, protection and management of the environment. Costs related to the Sustainable Environment Fund are recovered from the Sustainable Environment Fund Special Account. Recoveries are received from other ministries, other levels of government, organizations and individuals for ministry services.

**Statutory Appropriation Description:** This statutory appropriation provides for the Sustainable Environment Fund Special Account which is governed under the *Sustainable Environment Fund Act*.

**ENVIRONMENTAL STEWARDSHIP**

| | | |
|---|---|---|
| **Voted Appropriation** | | |
| Environmental Stewardship | 39,234 | **45,080** |

**Voted Appropriation Description:** This sub-vote provides for the management and conservation of the province's biodiversity, protection of species at risk, protection and restoration of watersheds, and the protection of fish and wildlife species and their habitats through programs including the protection, maintenance, and restoration of terrestrial and aquatic ecosystems; protection, rehabilitation and enhancement of fish, wildlife and their habitat; management of special areas including provincial parks; monitoring and reporting on the state of provincial biodiversity; and enforcement, inspection and special investigations to deter violations that harm the environment. Transfers are provided for activities concerned with access, protection and management of the environment. Recoveries are received from other levels of government, organizations and individuals for ministry services.

**PARK, FISH AND WILDLIFE RECREATION**

| | | |
|---|---|---|
| **Voted Appropriation** | | |
| Park, Fish and Wildlife Recreation | 32,040 | **25,523** |

**Voted Appropriation Description:** This sub-vote provides for diverse park, fish and wildlife outdoor recreational opportunities across the province through programs including the maintenance of the provincial park system which provides for day and overnight front country, backcountry and boating facilities and services; the management of hunting and angling activities and provincial fish culture and stocking programs; and allocation of fish and wildlife resources for recreational and commercial use. Transfers are provided for activities concerned with access, protection and management of the environment and the delivery of the provincial fish culture and stocking program and recreational opportunities. Recoveries are received from other levels of government, organizations and individuals for ministry services.

## OPERATING EXPENSE BY CORE BUSINESS (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **EXECUTIVE AND SUPPORT SERVICES** | | |
| **Voted Appropriations** | | |
| Minister's Office | 457 | **474** |
| Program Management | 26,976 | **25,689** |
| | 27,433 | **26,163** |

**Voted Appropriations Description:** This sub-vote provides for the office of the Minister of Water, Land and Air Protection; corporate business innovation including strategic planning, business review and planning, corporate policy development, co-ordination of legislation and intergovernmental relations, program evaluation, economic and regulatory impact analysis; and the management and delivery of programs that report information to the public on the state of environment and environmental trends. This sub-vote also provides for executive direction to the ministry and administrative support services including financial planning, human resources, communications, information systems and program audit. Transfers are provided for activities concerned with access, protection and management of the environment. Recoveries are received from other levels of government, organizations and individuals for ministry services.

| | | |
|---|---|---|
| **VOTE 38 — MINISTRY OPERATIONS** | 122,033 | **112,436** |
| **STATUTORY — SUSTAINABLE ENVIRONMENT FUND SPECIAL ACCOUNT** | 31,345 | **35,705** |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| **GROUP ACCOUNT CLASSIFICATION** | | |
|---|---|---|
| Salaries and Benefits | 78,955 | **66,243** |
| Operating Costs | 73,871 | **71,216** |
| Government Transfers | 7,451 | **8,274** |
| Other Expenses | 40,481 | **44,687** |
| Internal Recoveries | (36,300) | **(36,105)** |
| External Recoveries | (11,080) | **(6,174)** |
| **TOTAL OPERATING EXPENSE** | 153,378 | **148,141** |

## SPECIAL ACCOUNT[1]

*$000*

### SUSTAINABLE ENVIRONMENT FUND

This account was created by the *Sustainable Environment Fund Act, 1990*, and subsequent amendments. It provides for the protection of the air, land and water and for environmental renewal by preventing pollution, controlling pollutants and undertaking remediation activities through administration of the *Waste Management Act*, *Pesticide Control Act*, *Environment Management Act*, and related regulations.

Revenue is derived from environmental levies, fees, licences, and contributions from the federal government and other organizations and individuals.

Expenses represent a transfer to the Ministry Operations Vote of the Ministry of Water, Land and Air Protection for administration, the development of policies, legislation and regulations, standards and criteria for discharges and emissions; monitoring and understanding the receiving environment; education and encouragement of activities to prevent pollution; waste reduction; laboratory services; air and water quality; clean-up of contaminated sites; special waste management; soil and water remediation projects; and transfers to local governments, other organizations and individuals to assist in waste management, clean-up of contaminated sites and to support various environmental protection initiatives.

No financing transactions are provided for under this account.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 23,503 | **23,503** |
| OPERATING TRANSACTIONS | | |
| Revenue | 31,345 | 35,705 |
| Expense | (31,345) | (35,705) |
| Net Revenue (Expense) | — | — |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | 23,503 | **23,503** |

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

# MANAGEMENT OF PUBLIC FUNDS AND DEBT

## SUMMARY

*($000)*

| | Estimates 2003/04[1] | **Estimates 2004/05** |
|---|---|---|
| **VOTED APPROPRIATION** | | |
| Vote 39 — Management of Public Funds and Debt | 926,000 | **800,000** |
| **OPERATING EXPENSE** | 926,000 | **800,000** |
| **PREPAID CAPITAL ADVANCES** [2] | — | **—** |
| **CAPITAL EXPENDITURES** [3] | — | **—** |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS** [4] | — | **—** |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES** [5] | — | **—** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** [6] | — | **—** |

NOTES

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

## SUMMARY

*$000*

| | 2003/04 | 2004/05 ESTIMATES | | |
|---|---|---|---|---|
| **OPERATING EXPENSE** | Net | Gross | External Recoveries | Net |
| Cost of Borrowing for Government Operating and Capital Financing Purposes | 925,996 | **891,590** | **(91,593)** | **799,997** |
| Cost of Borrowing for Relending to Government Bodies | 1 | **671,000** | **(670,999)** | **1** |
| Cost of Financial Agreements Entered into on Behalf of Government Bodies | 1 | **500** | **(499)** | **1** |
| Provincial Treasury Revenue Program | 1 | **—** | **—** | **—** |
| Cost of Unallocated Borrowing under the Warehouse Borrowing Program | 1 | **24,156** | **(24,155)** | **1** |
| **TOTAL OPERATING EXPENSE** | 926,000 | **1,587,246** | **(787,246)** | **800,000** |

## OPERATING EXPENSE BY SUB-VOTE

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **VOTE 39 — MANAGEMENT OF PUBLIC FUNDS AND DEBT** | | |

This vote provides for the cost of managing public funds and debt resulting from borrowing activities to finance provincial operating and capital requirements; borrowing on behalf of government bodies under the fiscal agency loan program and under financial agreements; and borrowing for the provincial treasury revenue program (eliminated for 2004/05) and the warehouse program.

### COST OF BORROWING FOR GOVERNMENT OPERATING AND CAPITAL FINANCING PURPOSES (NET OF RECOVERIES)

| **Voted Appropriations** | | |
|---|---|---|
| Government Operating Purposes | 925,991 | 799,992 |
| Schools Capital Financing | 1 | 1 |
| Post Secondary Institutions Capital Financing | 1 | 1 |
| Health Facilities Capital Financing | 1 | 1 |
| Public Transit Capital Financing | 1 | 1 |
| *SkyTrain* Extension Capital Financing | 1 | 1 |
| | 925,996 | 799,997 |

**Voted Appropriations Description:** This sub-vote provides for the cost of interest, and all associated costs and fees, on debt incurred or assumed for government operating purposes and for education, health facility and public transit capital financing purposes. Capital costs include approved construction of new buildings, renovations and improvements; bus and equipment purchases; and infrastructure for transit and rapid transit. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements, and revenue earned from sinking fund investments, prefunding operations and special programs, are offset against the related interest expenditure. Costs associated with the student loans program and capital borrowing for education and health facilities and transit projects are recovered from the debt servicing appropriations in the Ministries of Advanced Education, Education, Health Services and Transportation.

### COST OF BORROWING FOR RELENDING TO GOVERNMENT BODIES (NET OF RECOVERIES)

| **Voted Appropriation** | | |
|---|---|---|
| Cost of Borrowing for Relending to Government Bodies | 1 | 1 |

**Voted Appropriation Description:** This sub-vote provides for the cost of interest on borrowings under the fiscal agency loan program, and all associated costs. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure, the remaining costs are fully recovered from government bodies.

### COST OF FINANCIAL AGREEMENTS ENTERED INTO ON BEHALF OF GOVERNMENT BODIES (NET OF RECOVERIES)

| **Voted Appropriation** | | |
|---|---|---|
| Cost of Financial Agreements Entered into on Behalf of Government Bodies | 1 | 1 |

**Voted Appropriation Description:** This sub-vote provides for the cost of financial agreements entered into by the government on behalf of government bodies and all associated costs. These agreements are in relation to borrowings of the government bodies that do not involve the provincial government, and to commodity derivatives. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure, the remaining costs are fully recovered from government bodies.

## OPERATING EXPENSE BY SUB-VOTE

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **PROVINCIAL TREASURY REVENUE PROGRAM (ELIMINATED FOR 2004/05)** | | |
| **Voted Appropriation** | | |
| Provincial Treasury Revenue Program | 1 | — |

**Voted Appropriation Description:** This sub-vote provided for costs associated with special revenue programs. The programs were structured so that interest (and other earnings) on program assets exceeded interest (and other payments) on program liabilities. Any profit or loss was transferred to the Provincial Treasury Revenue Special Account. Recoveries could be made from investment earnings of the Consolidated Revenue Fund. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements were offset against the related interest expenditure.

| | | |
|---|---|---|
| **COST OF UNALLOCATED BORROWING UNDER THE WAREHOUSE BORROWING PROGRAM (NET OF RECOVERIES)** | | |
| **Voted Appropriation** | | |
| Cost of Unallocated Borrowing under the Warehouse Borrowing Program | 1 | 1 |

**Voted Appropriation Description:** This sub-vote provides for the costs associated with debt issued in advance of requirements. At the time of borrowing, the debt has not been allocated to the province or any government body. The program is structured so that interest (and other earnings) on program assets offsets interest (and other payments) on program liabilities. Recoveries from the use of financial instruments such as interest rate swaps and forward rate agreements are offset against the related interest expenditure. There is no profit or loss associated with the program.

| | | |
|---|---|---|
| **VOTE 39 — MANAGEMENT OF PUBLIC FUNDS AND DEBT** | 926,000 | **800,000** |

## GROUP ACCOUNT CLASSIFICATION SUMMARY

| GROUP ACCOUNT CLASSIFICATION | | |
|---|---|---|
| Other Expenses | 2,738,440 | 2,425,327 |
| Internal Recoveries | (839,900) | (838,081) |
| External Recoveries | (972,540) | (787,246) |
| TOTAL OPERATING EXPENSE | 926,000 | 800,000 |

BRITISH COLUMBIA

# OTHER APPROPRIATIONS

## SUMMARY

*($000)*

| | Estimates 2003/04[1] | Estimates 2004/05 |
|---|---|---|
| **VOTED APPROPRIATIONS** | | |
| Vote 40 — Contingencies (All Ministries) and New Programs | 116,000 | 240,000 |
| Vote 41 — BC Family Bonus | 85,000 | 59,000 |
| Vote 42 — Citizens' Assembly | 3,400 | 2,600 |
| Vote 43 — Commissions on Collection of Public Funds | 1 | 1 |
| Vote 44 — Allowances for Doubtful Revenue Accounts | — | 1 |
| Vote 45 — Environmental Assessment Office | 2,897 | 2,897 |
| Vote 46 — Environmental Appeal Board and Forest Appeals Commission | 1,895 | 1,895 |
| Vote 47 — Forest Practices Board | 4,344 | 3,307 |
| **VOTED APPROPRIATIONS - ELIMINATED FOR 2004/05** | | |
| Government Restructuring (All Ministries) | 190,000 | — |
| **STATUTORY APPROPRIATIONS** | | |
| Insurance and Risk Management Special Account | — | — |
| Unclaimed Property Special Account | 809 | 75 |
| **STATUTORY APPROPRIATIONS - ELIMINATED FOR 2004/05** | | |
| Build BC Special Account | — | — |
| Industry Training and Apprenticeship Special Account | 78,438 | — |
| Less: Transfer from Vote 9 | (78,438) | — |
| Medical and Health Care Services Special Account | — | — |
| Provincial Home Acquisition Special Account | 25 | — |
| Provincial Treasury Revenue Program Special Account | — | — |
| Vancouver Island Natural Gas Pipeline Special Account | — | — |
| **OPERATING EXPENSE** | 404,371 | 309,776 |
| **PREPAID CAPITAL ADVANCES [2]** | — | — |
| **CAPITAL EXPENDITURES [3]** | 46,118 | 30,925 |
| **LOANS, INVESTMENTS AND OTHER REQUIREMENTS [4]** | — | — |
| **REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [5]** | — | — |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT [6]** | 111 | 107 |

NOTES

[1] For comparative purposes only, figures shown for 2003/04 expense, FTEs and capital expenditures have been restated to be consistent with the presentation of the *2004/05 Estimates*. Schedule A presents a detailed reconciliation.

[2] Details of prepaid capital advances are presented in Schedule C.

[3] Details of capital expenditures are presented in Schedule D.

[4] Details of loans, investments and other requirements are presented in Schedule E.

[5] Details of revenue collected for, and transferred to, other entities are presented in Schedule F.

[6] Details of FTEs are presented in Schedule G.

# OTHER APPROPRIATIONS

## SUMMARY

*$000*

| OPERATING EXPENSE | 2003/04 Net | 2004/05 ESTIMATES Gross | External Recoveries | Net |
|---|---|---|---|---|
| **Voted Appropriations** | | | | |
| Contingencies (All Ministries) and New Programs | 116,000 | 240,000 | — | 240,000 |
| BC Family Bonus | 85,000 | 60,000 | (1,000) | 59,000 |
| Citizens' Assembly | 3,400 | 2,600 | — | 2,600 |
| Commissions on Collection of Public Funds | 1 | 57,270 | (57,269) | 1 |
| Allowances for Doubtful Revenue Accounts | — | 155,960 | (155,959) | 1 |
| Environmental Assessment Office | 2,897 | 3,197 | (300) | 2,897 |
| Environmental Appeal Board and Forest Appeals Commission | 1,895 | 1,895 | — | 1,895 |
| Forest Practices Board | 4,344 | 3,307 | — | 3,307 |
| **Voted Appropriations - Eliminated for 2004/05** | | | | |
| Government Restructuring (All Ministries) | 190,000 | — | — | — |
| **Statutory Appropriations** | | | | |
| Insurance and Risk Management Special Account | — | 3,100 | (3,100) | — |
| Unclaimed Property Special Account | 809 | 75 | — | 75 |
| **Statutory Appropriations - Eliminated for 2004/05** | | | | |
| Build BC Special Account | — | — | — | — |
| Industry Training and Apprenticeship Special Account | — | — | — | — |
| Medical and Health Care Services Special Account | — | — | — | — |
| Provincial Home Acquisition Special Account | 25 | — | — | — |
| Provincial Treasury Revenue Program Special Account | — | — | — | — |
| Vancouver Island Natural Gas Pipeline Special Account | — | — | — | — |
| **TOTAL OPERATING EXPENSES** | 404,371 | 527,404 | (217,628) | 309,776 |

| CAPITAL EXPENDITURES | Net | Disbursements | Receipts | Net |
|---|---|---|---|---|
| **Voted Appropriations** | | | | |
| Contingencies (All Ministries) and New Programs | 30,000 | 30,000 | — | 30,000 |
| Environmental Assessment Office | 103 | 70 | — | 70 |
| Environmental Appeal Board and Forest Appeals Commission | 45 | 30 | — | 30 |
| Forest Practices Board | 100 | 100 | — | 100 |
| **Voted Appropriations - Eliminated for 2004/05** | | | | |
| Government Restructuring (All Ministries) | 15,000 | — | — | — |
| **Statutory Appropriations** | | | | |
| Insurance and Risk Management Special Account | 670 | 725 | — | 725 |
| Unclaimed Property Special Account | 10 | — | — | — |
| **Statutory Appropriations - Eliminated for 2004/05** | | | | |
| Industry Training and Apprenticeship Special Account | 190 | — | — | — |
| **TOTAL CAPITAL EXPENDITURES** | 46,118 | 30,925 | — | 30,925 |

## OPERATING EXPENSE BY VOTE
*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|

### VOTE 40 - CONTINGENCIES (ALL MINISTRIES) AND NEW PROGRAMS
**(Minister of Finance)**

This vote provides additional funding for items budgeted in other votes to accommodate the financial consequences of unanticipated and contingent events. Unanticipated events include developments during the year that could not be reasonably anticipated when the budget was prepared. Contingent events include developments that could be anticipated but not with enough certainty to make a reasonable estimate of budget costs, or where final costs are dependent on a pending decision by government or another party. This vote also provides for unanticipated events not budgeted in other votes, but which are consistent with the general purposes of those votes. This includes natural disasters, emergency relief and assistance for those in need. *Ex gratia* payments are also provided for in this vote. In addition, this vote provides for the funding of new government programs.

| | | |
|---|---|---|
| **OPERATING EXPENSE** | | |
| Contingencies (All Ministries) and New Programs | 116,000 | **240,000** |
| **CAPITAL EXPENDITURES** | | |
| Contingencies (All Ministries) and New Programs | 30,000 | **30,000** |

### VOTE 41 - BC FAMILY BONUS
**(Minister of Finance)**

This vote provides funding for payments to low income families with children. Recoveries are received from the federal government for the payment of Family Bonus to aboriginal families on reserves. A payment is made to Canada Customs and Revenue Agency for program administration.

| | | |
|---|---|---|
| **OPERATING EXPENSE** | | |
| BC Family Bonus | 85,000 | **59,000** |

### VOTE 42 - CITIZENS' ASSEMBLY
**(Attorney General and Minister Responsible for Treaty Negotiations)**

This vote provides for the operation of the Citizens' Assembly on Electoral Reform, which is to assess and make recommendations regarding the voting systems for provincial elections. The Citizens' Assembly, in consultation with the public, will make recommendations to the provincial government on this issue during calendar year 2004.

| | | |
|---|---|---|
| **OPERATING EXPENSE** | | |
| Citizens' Assembly | 3,400 | **2,600** |

## OPERATING EXPENSE BY VOTE (Continued)

*$000*

## VOTE 43 - COMMISSIONS ON COLLECTION OF PUBLIC FUNDS

Minister of Advanced Education
Minister of Agriculture, Food and Fisheries
Attorney General and Minister Responsible for Treaty Negotiations
Minister of Children and Family Development
Minister of Community, Aboriginal and Women's Services
Minister of Education
Minister of Energy and Mines
Minister of Finance
Minister of Forests
Minister of Health Services
Minister of Human Resources
Minister of Management Services
Minister of Provincial Revenue
Minister of Public Safety and Solicitor General
Minister of Skills Development and Labour
Minister of Small Business and Economic Development
Minister of Sustainable Resource Management
Minister of Transportation
Minister of Water, Land and Air Protection

This vote provides for the recognition of payments to, or amounts withheld by, parties on account of commissions and/or remunerations for services provided to the government relating to the administration, collection and management of revenue and accounts owed to the government as authorized under various statutes/regulations. This vote also provides for collection costs incurred by the Loans Administration Branch, Ministry of Provincial Revenue and Legal Services Branch, Ministry of Attorney General. Recoveries represent fees and commissions deducted from the gross amount of revenues and accounts collected on behalf of government, as authorized under various statutes and regulations.

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **OPERATING EXPENSE** | | |
| Ministry of Advanced Education | 3,100 | 2,300 |
| Ministry of Agriculture, Food and Fisheries | — | 1 |
| Ministry of Attorney General | 50 | 10 |
| Ministry of Children and Family Development | — | 1 |
| Ministry of Community, Aboriginal and Women's Services | 35 | 1 |
| Ministry of Education | — | 1 |
| Ministry of Energy and Mines | — | 1 |
| Ministry of Finance | 462 | 454 |
| Ministry of Forests | — | 1 |
| Ministry of Health Services | 3,737 | 10,981 |
| Ministry of Human Resources | 2,400 | 3,300 |
| Ministry of Management Services | — | 1 |
| Ministry of Provincial Revenue | 31,762 | 33,770 |
| Ministry of Public Safety and Solicitor General | 4,362 | 4,258 |
| Ministry of Skills Development and Labour | — | 1 |
| Ministry of Small Business and Economic Development | — | 1 |
| Ministry of Sustainable Resource Management | 30 | 332 |
| Ministry of Transportation | 1 | 1 |
| Ministry of Water, Land and Air Protection | 1,062 | 1,855 |
| Recoveries | (47,000) | (57,269) |
| | 1 | 1 |

## OPERATING EXPENSE BY VOTE (Continued)

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|

### VOTE 44 - ALLOWANCES FOR DOUBTFUL REVENUE ACCOUNTS

Minister of Advanced Education
Minister of Agriculture, Food and Fisheries
Attorney General and Minister Responsible for Treaty Negotiations
Minister of Children and Family Development
Minister of Community, Aboriginal and Women's Services
Minister of Education
Minister of Energy and Mines
Minister of Finance
Minister of Forests
Minister of Health Services
Minister of Human Resources
Minister of Management Services
Minister of Provincial Revenue
Minister of Public Safety and Solicitor General
Minister of Skills Development and Labour
Minister of Small Business and Economic Development
Minister of Sustainable Resource Management
Minister of Transportation
Minister of Water, Land and Air Protection

This vote provides for allowances for doubtful collection of revenue accounts owed to the government as authorized under various statutes/regulations. Recoveries represent allowances for doubtful collections for revenue accounts which are deducted from gross revenues.

| OPERATING EXPENSE | | |
|---|---|---|
| Ministry of Advanced Education | — | 1 |
| Ministry of Agriculture, Food and Fisheries | 1 | 1 |
| Ministry of Attorney General | 5,650 | 3,958 |
| Ministry of Children and Family Development | — | 50 |
| Ministry of Community, Aboriginal and Women's Services | 18 | 1 |
| Ministry of Education | — | 1 |
| Ministry of Energy and Mines | — | 1 |
| Ministry of Finance | — | 1 |
| Ministry of Forests | — | 1 |
| Ministry of Health Services | 92,078 | 98,573 |
| Ministry of Human Resources | 11,900 | 16,500 |
| Ministry of Management Services | — | 1 |
| Ministry of Provincial Revenue | 35,585 | 30,200 |
| Ministry of Public Safety and Solicitor General | 8,200 | 5,500 |
| Ministry of Skills Development and Labour | — | 1 |
| Ministry of Small Business and Economic Development | — | 1 |
| Ministry of Sustainable Resource Management | 518 | 518 |
| Ministry of Transportation | — | 1 |
| Ministry of Water, Land and Air Protection | 50 | 650 |
| Recoveries | (154,000) | (155,959) |
| | — | 1 |

## OPERATING EXPENSE BY VOTE (Continued)

*$000*

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|

### VOTE 45 - ENVIRONMENTAL ASSESSMENT OFFICE
### (Minister of Sustainable Resource Management)

This vote provides for a neutral and publicly-accessible process for the assessment of environmental, economic, social, heritage and health effects of major project proposals in British Columbia. The Environmental Assessment Office provides the facilitation, coordination and resources for project assessments which include consultation with members of the public, interest groups, First Nations and other levels of government. Costs are recovered for certain program services from other ministries, other levels of government and organizations external to government.

| | | |
|---|---|---|
| **OPERATING EXPENSE** | | |
| Environmental Assessment Office | 2,897 | **2,897** |
| **CAPITAL EXPENDITURES** | | |
| Environmental Assessment Office | 103 | **70** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** | | |
| Environmental Assessment Office | 29 | **29** |

### VOTE 46 - ENVIRONMENTAL APPEAL BOARD AND FOREST APPEALS COMMISSION
### (Minister of Forests and Minister of Water, Land and Air Protection)

This vote provides for the operation, administrative and support services for the Environmental Appeal Board and the Forest Appeals Commission. The Environmental Appeal Board hears appeals from decisions made under environmental legislation and provides for the hearings of appeals under certain health legislation. This vote also provides for operation of the Forest Appeals Commission in meeting the requirements of the *Forest Practices Code of British Columbia Act*, including hearing appeals under the Act, evaluating how the Act, regulations and standards are functioning, and recommending amendments. This vote further provides for the hearing of appeals by the Forest Appeals Commission under the *Forest Act* and the *Range Act*.

| | | |
|---|---|---|
| **OPERATING EXPENSE** | | |
| Administration and Support Services | 1,153 | **1,153** |
| Environmental Appeal Board | 410 | **410** |
| Forest Appeals Commission | 332 | **332** |
| | 1,895 | **1,895** |
| **CAPITAL EXPENDITURES** | | |
| Administration and Support Services | 45 | **30** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** | | |
| Administration and Support Services | 11 | **11** |

## OPERATING EXPENSE BY VOTE (Continued)

*$000*

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **VOTE 47 - FOREST PRACTICES BOARD (Minister of Forests)** | | |
| This vote provides for the operation of the Forest Practices Board, including independent audits and special investigations of forest practices, investigations of public complaints, and administrative appeals. This vote also provides for the operations of the Board relative to independent audits and investigations of public complaints on Nisga'a lands during the five-year transitional period. | | |
| **OPERATING EXPENSE** | | |
| Forest Practices Board | 4,344 | 3,307 |
| **CAPITAL EXPENDITURES** | | |
| Forest Practices Board | 100 | 100 |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** | | |
| Forest Practices Board | 26 | 24 |
| **VOTE (Eliminated for 2004/05) - GOVERNMENT RESTRUCTURING (ALL MINISTRIES) (Minister of Finance)** | | |
| This vote provided funding for costs associated with Voluntary Departure and Early Retirement Incentive programs, employee termination benefits and related severance costs, facility closure costs, costs to consolidate and relocate operations and other costs associated with the government's approved plan for restructuring. This vote was eliminated on March 31, 2004. | | |
| **OPERATING EXPENSE** | | |
| Government Restructuring All Ministries | 190,000 | — |
| Capital | 15,000 | — |

## MINISTRY GROUP ACCOUNT CLASSIFICATION SUMMARY

| GROUP ACCOUNT CLASSIFICATION | | |
|---|---|---|
| Salaries and Benefits | 76,282 | 8,599 |
| Operating Costs | 81,146 | 12,984 |
| Government Transfers | 159,904 | 60,230 |
| Other Expenses | 413,108 | 493,263 |
| Internal Recoveries | (121,588) | (47,672) |
| External Recoveries | (204,481) | (217,628) |
| **TOTAL OPERATING EXPENSE** | 404,371 | 309,776 |

## SPECIAL ACCOUNT[1]

*$000*

**INSURANCE AND RISK MANAGEMENT (Minister of Finance)**

This account was established by the *Financial Administration Amendment Act*, 1989, and provides insurance and/or risk management services to government bodies, ministries, public authorities, and classes of persons and public authorities designated by regulation. The account is administered by the Ministry of Finance.

Revenue and recoveries represent amounts paid into the account by, or in respect of, participants under agreements and earnings of the account. Expenses represent the cost of services provided to, or on behalf of, participants, amounts required to be paid under regulation or amounts appropriated for that purpose. Revenues are received from government entities not included in the Consolidated Revenue Fund. Expenses are for administrative costs associated with risk management services; costs related to agreements or arrangements for risk management services, purchases of insurance, and/or self-insurance services provided to government bodies, ministries, public authorities, persons, hospitals, regional health authorities, schools, colleges, and universities; and for investigation and settlement of claims. Recoveries are received from ministries and government entities and are netted against expenses.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[3]** | 168,721 | **174,160** |
| OPERATING TRANSACTIONS | | |
| Revenue | 3,250 | 4,752 |
| Expense | (45,009) | (50,442) |
| Internal and External Recoveries | 45,009 | 50,442 |
| Net Revenue (Expense) | 3,250 | **4,752** |
| Difference Between 2003/04 Estimates and Projected Actual Net Revenue (Expense) | 1,900 | |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | (670) | (725) |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | (670) | **(725)** |
| Difference Between 2003/04 Estimates and Projected Actual Net Cash Source (Requirement) | 470 | |
| Working Capital Adjustments[2] | 489 | **489** |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[3]** | 174,160 | **178,676** |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** | 43 | **43** |

**NOTES**

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. Estimated adjustments include those adjustments that would change the cash balance of the Special Account. This includes amortization expense, changes in accounts receivable and payable, and recognition of deferred revenues.
3. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## SPECIAL ACCOUNT[1]

*$000*

### UNCLAIMED PROPERTY (Minister of Finance)

This account was established by the *Unclaimed Property Act*, 1999. The purpose of the legislation is to reunite owners with their unclaimed property held by government and others. Management of the program has been transferred to an external service provider. Expenses from the account represent costs associated with the administration of the Act and regulation.

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[3]** | 195 | 150 |
| OPERATING TRANSACTIONS | | |
| Revenue | 2,500 | — |
| Expense | (809) | (75) |
| Net Revenue (Expense) | 1,691 | (75) |
| Difference Between 2003/04 Estimates and Projected Actual Net Revenue (Expense) | (1,738) | |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | (10) | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | (10) | — |
| Difference Between 2003/04 Estimates and Projected Actual Net Cash Source (Requirement) | 10 | |
| Working Capital Adjustments[2] | 2 | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[3]** | 150 | 75 |
| **FULLTIME EQUIVALENT (FTE) EMPLOYMENT** | 2 | — |

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. Estimated adjustments include those adjustments that would change the cash balance of the Special Account. This includes amortization expense, changes in accounts receivable and payable, and recognition of deferred revenues.
3. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## SPECIAL ACCOUNT (Eliminated for 2004/05)[1]

*$000*

**BUILD BC (Minister of Transportation)**

This account was established in 1993 by the *Build BC Act*, and was eliminated on March 31, 2004. The purpose of the account was to provide for projects and initiatives that facilitated the expansion and diversification of the British Columbia economy in a manner consistent with the Act.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 58,822 | — |
| OPERATING TRANSACTIONS | | |
| Revenue | — | — |
| Expense | — | — |
| Net Revenue (Expense) | — | — |
| Return to General Fund | (58,822) | — |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | — | — |

**NOTES**

1 A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

2 The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## SPECIAL ACCOUNT (Eliminated for 2004/05)[1]

*$000*

**INDUSTRY TRAINING AND APPRENTICESHIP (Minister of Advanced Education)**

This account was established by the *Industry Training and Apprenticeship Act*, and was eliminated on January 2, 2004. The purpose of the account was to support projects and initiatives under the *Industry Training and Apprenticeship Act*, including the designation of trades and occupations; the establishment of industry training and apprenticeship programs; the allocation of funds including transfers to other agencies, organization and individuals to support training in designated trades and occupations; the granting of credentials for workers in designated trades and occupations; and increasing the proportion of members of under-represented groups in designated trades and occupations.

Revenue was received through a transfer from the Ministry of Advanced Education, Ministry Operations Vote and from fees charged under the *Industry Training and Apprenticeship Act* to employers and individuals. Expenses were for transfers, contractual agreements with private sector and post secondary institutions to support training in designated trades and occupations, new initiatives in work-based training, and administration costs.

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[3]** | 5,222 | — |
| OPERATING TRANSACTIONS | | |
| Revenue | 78,968 | — |
| Expense | (78,438) | — |
| Net Revenue (Expense) | 530 | — |
| Return to General Fund | (5,723) | — |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | (190) | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | (190) | — |
| Working Capital Adjustments[2] | 161 | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[3]** | — | — |

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. Estimated adjustments include those adjustments that would change the cash balance of the Special Account. This includes amortization expense, changes in accounts receivable and payable, and recognition of deferred revenues.
3. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## SPECIAL ACCOUNT (Eliminated for 2004/05)[1]

*$000*

**MEDICAL AND HEALTH CARE SERVICES (Minister of Health Services)**

This account was established by the *Medical and Health Care Services Special Account Act*, 1994, and was administered by the Ministry of Health Services. The special account was eliminated on March 31, 2004. The purpose of the account was to facilitate arrangements to manage year-to-year fluctuations in payments by the Medical Services Plan to members of various health care professions. These arrangements were established by regulation or contained in agreements between the government and the professions under the authority of the *Medicare Protection Act*.

Revenue was provided from voted appropriations and consisted of unused portions of the available amount for each profession and from any amount specified by an agreement. Expenses were made where savings from under-utilization in prior years were applied to offset over-utilization in a subsequent year or specified by an agreement.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 305 | — |
| OPERATING TRANSACTIONS | | |
| Revenue | — | — |
| Expense | — | — |
| Net Revenue (Expense) | — | — |
| Return to General Fund | (305) | — |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | — | — |

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## SPECIAL ACCOUNT (Eliminated for 2004/05)[1]

*$000*

**PROVINCIAL HOME ACQUISITION (Minister of Provincial Revenue)**

This account was created as a fund by the *Provincial Home Acquisition Act, 1967*, and was changed to a Special Account under the *Special Appropriations Act, 1982*. This special account was eliminated on March 31, 2004. The purpose of the account was to pay grants to qualified British Columbia residents constructing or purchasing a home, and to make loans secured by second mortgages. Mortgage financing was provided from this account to qualified British Columbia residents for the conversion of existing housing into rental suites under the *Home Conversion and Leasehold Loan Act, 1979*. Most of the BC Second Mortgage program portfolio has been sold to private sector lenders. The province repurchased mortgage accounts which became more than 90 days in arrears.

Revenue consisted of interest on outstanding mortgage principal. Expenses included statutory rebates and other miscellaneous program costs. Receipts represented repayment of outstanding mortgage loan principal. Disbursements represented new conversion mortgages, repurchased mortgage accounts and guarantee claims paid under the mortgage assistance program.

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 482,712 | — |
| OPERATING TRANSACTIONS | | |
| Revenue | 25 | — |
| Expense | (25) | — |
| Net Revenue (Expense) | — | — |
| Return to General Fund | (482,747) | — |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | 75 | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | (40) | — |
| Net Cash Source (Requirement) | 35 | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | — | — |

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## SPECIAL ACCOUNT (Eliminated for 2004/05)[1]

*$000*

**PROVINCIAL TREASURY REVENUE PROGRAM (Minister of Finance)**

This account was established in 1990 by amendments to the *Financial Administration Act*, and was eliminated on March 31, 2004. The account provided for revenue generated from financial agreements managed by the Ministry of Finance.

Net revenue (expense) represented the net income (deficiency) from the Provincial Treasury revenue program in the Management of Public Funds and Debt Vote.

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | 9,090 | — |
| OPERATING TRANSACTIONS | | |
| Revenue | 310 | — |
| Expense | — | — |
| Net Revenue (Expense) | 310 | — |
| Return to General Fund | (9,400) | — |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | — | — |

**NOTES**

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

## SPECIAL ACCOUNT (Eliminated for 2004/05)[1]

*$000*

**VANCOUVER ISLAND NATURAL GAS PIPELINE (Minister of Energy and Mines)**

This account was created by authority of the *Vancouver Island Natural Gas Pipeline Act, 1989*, and was eliminated on March 31, 2004. Of the original $80,000,000 authorized for this account, $25,000,000 was disbursed as loans in 1990/91 and 1991/92 for capital construction of the pipeline to Vancouver Island. As of March 31, 2003, the full remaining balance of the account was expended for the provision of financial assistance for the conversion of oil, propane, and other fuel-fired appliances to the use of natural gas. Expenses to the account consisted of transfers for persons that applied for and qualified for financial assistance. No interest or other revenue was credited to the account. Administration costs were funded through the Ministry of Energy and Mines Operations Vote.

| | Estimates 2003/04 | **Estimates 2004/05** |
|---|---|---|
| **SPENDING AUTHORITY AVAILABLE AT THE BEGINNING OF THE FISCAL YEAR[2]** | — | — |
| OPERATING TRANSACTIONS | | |
| Revenue | — | — |
| Expense | — | — |
| Net Revenue (Expense) | — | — |
| FINANCING TRANSACTIONS | | |
| Loans, Investments and Other Requirements | | |
| Receipts | — | — |
| Disbursements - Capital | — | — |
| Disbursements - Other | — | — |
| Net Cash Source (Requirement) | — | — |
| **PROJECTED SPENDING AUTHORITY AVAILABLE AT THE END OF THE FISCAL YEAR[2]** | — | — |

NOTES

1. A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.
2. The Projected Spending Authority Available represents the cash and temporary investments projected to be available at the end of the fiscal year. The Spending Authority Available at the beginning of the fiscal year 2003/04 is based on the 2002/03 Public Accounts.

# SCHEDULES


A – Consolidated Revenue Fund Operating Expenses, Capital Expenditures and FTE Reconciliation – 2003/04

B – Special Accounts – Summary

C – Financing Transactions – Prepaid Capital Advances

D – Financing Transactions – Capital Expenditures

D1 – Financing Transactions – Capital Expenditures – Taxpayer-Supported Organizations

E – Financing Transactions – Loans, Investments and Other Requirements

F – Financing Transactions – Revenue Collected for, and Transferred to, Other Entities

G – Fulltime Equivalent Employment

H – Reconciliation of Surplus/(Deficit) to Change in Taxpayer-Supported Debt and Statement of Total Debt

I – Summary of Ministerial Accountability for Operating Expenses

J – Estimated Consolidated Revenue Fund Operating Result

K – Taxpayer-Supported Crown Corporations and Agencies – Estimated Revenues and Expenses

L – SUCH Sector and Regional Authorities – Estimated Revenues and Expenses

M – Estimated Revenue by Source

N – Estimated Expense by Function

Schedule A

## CONSOLIDATED REVENUE FUND
## OPERATING EXPENSES, CAPITAL EXPENDITURES AND FTE RECONCILIATION - 2003/04

| | Operating Expenses $000 | Capital Expenditures $000 | FTEs |
|---|---|---|---|
| **Advanced Education** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 1,899,007 | 2,570 | 237 |
| Transfer to Other Appropriations - Industry Training and Apprenticeship | | | |
| Industry Training and Apprenticeship Special Account | (78,438) | (190) | — |
| Transfer from Ministry Operations Vote | 78,438 | — | — |
| Transfer to Ministry of Education | | | |
| Central data warehouse initiative funding | (86) | — | (1) |
| SUCH sector accounting (GAAP) assistance | (72) | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 1,898,849 | 2,380 | 236 |
| **Attorney General** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 505,845 | 9,820 | 3,464 |
| Transfer from Other Appropriations - Contingencies (All Ministries) and New Programs | | | |
| Legal Counsel bargaining | 1,600 | — | — |
| Transfer from Ministry of Energy and Mines | | | |
| British Columbia Utilities Commission | 1 | 210 | 22 |
| Transfer from Ministry of Public Safety and Solicitor General | | | |
| Resources for Policy, Planning and Legislation Services | 136 | — | — |
| Transfer from Ministry of Sustainable Resource Management | | | |
| Aboriginal Land and Resource Branch | 316 | 3 | 3 |
| Transfer to Ministry of Children and Family Development | | | |
| Youth custody facility inspections funding | (40) | — | — |
| Transfer to Ministry of Finance | | | |
| Policy Services | (105) | — | — |
| Transfer to Ministry of Public Safety and Solicitor General | | | |
| Commercial Compliance revenue collection | (172) | — | (3) |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 507,581 | 10,033 | 3,486 |
| **Children and Family Development** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 1,451,472 | 17,150 | 4,274 |
| Transfer from Ministry of Attorney General | | | |
| Youth custody facility inspections funding | 40 | — | — |
| Transfer from Ministry of Health Services | | | |
| Community Living Services contract | 423 | — | — |
| Respite care for Queen Alexandra patients | 410 | — | — |
| Transfer to Ministry of Finance | | | |
| Payment Review Office | (33) | — | (1) |
| Transfer to Ministry of Health Services | | | |
| Health and Human Services library funding | (122) | — | (2) |
| Restatement for Children and Family Development governance authorities FTEs | — | — | 150 |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 1,452,190 | 17,150 | 4,421 |

Schedule A

## CONSOLIDATED REVENUE FUND
## OPERATING EXPENSES, CAPITAL EXPENDITURES AND FTE RECONCILIATION - 2003/04

| | Operating Expenses $000 | Capital Expenditures $000 | FTEs |
|---|---|---|---|
| **Community, Aboriginal and Women's Services** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 665,551 | 3,617 | 799 |
| Transfer from Ministry of Small Business and Economic Development | | | |
| Business Immigration | 447 | — | 3 |
| Transfer from Ministry of Finance | | | |
| One FTE for service plan administration | — | — | 1 |
| Transfer to Ministry of Small Business and Economic Development | | | |
| Sport, Culture and BC Games Secretariat | (62,944) | (25) | (39) |
| Corporate support for Sport, Culture and BC Games Secretariat | (85) | — | (1) |
| Transfer to Ministry of Finance | | | |
| Government Agents | (377) | — | (2) |
| Payment Review Office | (33) | — | — |
| Transfer to Ministry of Management Services | | | |
| Government Agents | (300) | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 602,259 | 3,592 | 761 |
| **Education** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 4,859,939 | 5,129 | 317 |
| Transfer from Ministry of Advanced Education | | | |
| Central data warehouse initiative funding | 86 | — | 1 |
| SUCH sector accounting (GAAP) assistance | 72 | — | — |
| Transfer to Ministry of Finance | | | |
| Payment Review Office | (32) | — | (2) |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 4,860,065 | 5,129 | 316 |
| **Energy and Mines** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 56,631 | 660 | 234 |
| Transfer from Other Appropriations - Contingencies (All Ministries) and New Programs | | | |
| Oil and Gas Development Strategy II | 5,500 | — | — |
| Vancouver Island Natural Gas Pipeline Agreement | 14,600 | — | — |
| Transfer from Ministry of Small Business and Economic Development | | | |
| Alternative Energy Policy Advisor | 110 | — | 1 |
| Transfer to Ministry of Attorney General | | | |
| British Columbia Utilities Commission | (1) | (210) | (22) |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 76,840 | 450 | 213 |
| **Finance** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 54,870 | 5,876 | 548 |
| Transfer to Other Appropriations - Unclaimed Property | | | |
| Unclaimed Property Special Account | (809) | (10) | (2) |
| Transfer from Ministry of Attorney General | | | |
| Policy Services | 105 | — | — |
| Transfer from Ministry of Community, Aboriginal and Women's Services | | | |
| Government Agents | 377 | — | 2 |
| Transfer from Ministry of Management Services | | | |
| Corporate Services | 86 | — | 1 |
| One FTE | — | — | 1 |
| Transfer from Ministries | | | |
| Payment Review Office | 412 | — | 4 |
| Transfer to Ministry of Community, Aboriginal and Women's Services | | | |
| One FTE for service plan administration | — | — | (1) |
| Transfer to Ministry of Management Services | | | |
| Distribution of centrally held budgets | (2,652) | — | — |
| Transfer to Ministry of Provincial Revenue | | | |
| Distribution of centrally held budgets | (988) | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 51,401 | 5,866 | 553 |

Schedule A

## CONSOLIDATED REVENUE FUND
## OPERATING EXPENSES, CAPITAL EXPENDITURES AND FTE RECONCILIATION - 2003/04

| | Operating Expenses $000 | Capital Expenditures $000 | FTEs |
|---|---|---|---|
| **Forests** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 564,899 | 15,690 | 3,070 |
| Transfer to Ministry of Finance | | | |
| Payment Review Office | (33) | — | (1) |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 564,866 | 15,690 | 3,069 |
| **Health Planning (disestablished)** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 24,154 | 600 | 209 |
| Transfer from Ministry of Health Services | | | |
| Drinking Water Protection | 220 | — | 2 |
| Physician Human Resources Program | 104 | — | 1 |
| Stewardship and Corporate Management funding | 909 | — | 11 |
| Transfer to Ministry of Health Services | | | |
| Federal/Provincial/Territorial initiatives | (394) | — | — |
| Funding for the BC Centre for Environmental Health | (206) | — | — |
| Ministry Operations Vote | (17,702) | — | (133) |
| Vital Statistics Special Operating Agency | (7,085) | (600) | (90) |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | — | — | — |
| **Health Services** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 10,504,747[1] | 16,031 | 2,525 |
| Transfer from Ministry of Children and Family Development | | | |
| Health and Human Services library funding | 122 | — | 2 |
| Transfer from Ministry of Health Planning | | | |
| Federal/Provincial/Territorial initiatives | 394 | — | — |
| Funding for the BC Centre for Environmental Health | 206 | — | — |
| Ministry Operations Vote | 17,702 | — | 133 |
| Vital Statistics Special Operating Agency | 7,085 | 600 | 90 |
| Transfer from Ministry of Transportation | | | |
| Medical Travel Assistance Program subsidy to BC Ferry Services Inc. | 3,261 | — | — |
| Transfer to Ministry of Children and Family Development | | | |
| Community Living Services contract | (423) | — | — |
| Respite care for Queen Alexandra patients | (410) | — | — |
| Transfer to Ministry of Finance | | | |
| Payment Review Office | (32) | — | — |
| Transfer to Ministry of Health Planning | | | |
| Drinking Water Protection | (220) | — | (2) |
| Physician Human Resources Program | (104) | — | (1) |
| Stewardship and Corporate Management funding | (909) | — | (11) |
| Transfer to Ministry of Human Resources | | | |
| Routine eye exams coverage for Employment Assistance Clients | (831) | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 10,530,588 | 16,631 | 2,736 |
| **Human Resources** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 1,417,493 | 15,328 | 2,310 |
| Transfer from Ministry of Health Services | | | |
| Routine eye exams coverage for Employment Assistance Clients | 831 | — | — |
| Transfer to Ministry of Finance | | | |
| Payment Review Office | (32) | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 1,418,292 | 15,328 | 2,310 |

[1] Includes additional federal contributions received under the First Ministers' Accord on Health Care Renewal.

Schedule A

## CONSOLIDATED REVENUE FUND
## OPERATING EXPENSES, CAPITAL EXPENDITURES AND FTE RECONCILIATION - 2003/04

| | Operating Expenses $000 | Capital Expenditures $000 | FTEs |
|---|---|---|---|
| **Management Services** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 46,679 | 58,665 | 2,049 |
| Transfer from Ministry of Community, Aboriginal and Women's Services | | | |
| Government Agents | 300 | — | — |
| Transfer from Ministry of Finance | | | |
| Distribution of centrally held budgets | 2,652 | — | — |
| Transfer to Ministry of Finance | | | |
| Corporate Services | (86) | — | (1) |
| One FTE | — | — | (1) |
| Payment Review Office | (11) | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 49,534 | 58,665 | 2,047 |
| **Provincial Revenue** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 49,642 | 9,734 | 988 |
| Transfer from Other Appropriations - Contingencies (All Ministries) and New Programs | | | |
| Collection and Administration of Oil and Gas II | 100 | — | — |
| Transfer from Ministry of Finance | | | |
| Distribution of centrally held budgets | 988 | — | — |
| Transfer to Ministry of Finance | | | |
| Payment Review Office | (11) | — | — |
| Transfer to Other Appropriations - Provincial Home Acquisition | | | |
| Provincial Home Acquisition Special Account | (25) | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 50,694 | 9,734 | 988 |
| **Public Safety and Solicitor General** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 506,684 | 7,430 | 2,827 |
| Transfer from Other Appropriations - Contingencies (All Ministries) and New Programs | | | |
| Municipal Policing | 4,700 | — | — |
| Port Coquitlam Investigation | 22,100 | — | — |
| RCMP salary increases | 3,500 | — | — |
| Transfer from Ministry of Attorney General | | | |
| Commercial Compliance revenue collection | 172 | — | 3 |
| Transfer to Ministry of Attorney General | | | |
| Resources for Policy, Planning and Legislation Services | (136) | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 537,020 | 7,430 | 2,830 |
| **Small Business and Economic Development (formerly Competition, Science and Enterprise)** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 114,706 | 652 | 149 |
| Transfer from Community, Aboriginal and Women's Services | | | |
| Sport, Culture and BC Games Secretariat | 62,944 | 25 | 39 |
| Corporate support for Sport, Culture and BC Games Secretariat | 85 | — | 1 |
| Transfer from Ministry of Sustainable Resource Management | | | |
| Land Use Tourism Planning | 1,863 | 15 | 15 |
| Transfer to Ministry of Community, Aboriginal and Women's Services | | | |
| Business Immigration | (447) | — | (3) |
| Transfer to Ministry of Energy and Mines | | | |
| Alternative Energy Policy Advisor | (110) | — | (1) |
| Transfer to Ministry of Finance | | | |
| Payment Review Office | (130) | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 178,911 | 692 | 200 |

Schedule A

## CONSOLIDATED REVENUE FUND
## OPERATING EXPENSES, CAPITAL EXPENDITURES AND FTE RECONCILIATION - 2003/04

| | Operating Expenses $000 | Capital Expenditures $000 | FTEs |
|---|---|---|---|
| **Sustainable Resource Management** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 92,297 | 8,342 | 954 |
| Transfer to Ministry of Attorney General | | | |
| Aboriginal Land and Resource Branch | (316) | (3) | (3) |
| Transfer to Ministry of Small Business and Economic Development | | | |
| Land Use Tourism Planning | (1,863) | (15) | (15) |
| Transfer to Ministry of Finance | | | |
| Payment Review Office | (16) | — | — |
| Transfer to Ministry of Water, Land and Air Protection | | | |
| River Forecast Centre | (672) | (40) | (5) |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 89,430 | 8,284 | 931 |
| **Transportation** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 834,366 | 6,450 | 1,385 |
| Transfer to Ministry of Finance | | | |
| Payment Review Office | (33) | — | — |
| Transfer to Ministry of Health Services | | | |
| Medical Travel Assistance Program subsidy to BC Ferry Services Inc. | (3,261) | — | — |
| Restatement for the federal ferry subsidy transfer | 23,975 | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 855,047 | 6,450 | 1,385 |
| **Water, Land and Air Protection** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 130,057 | 86,920 | 998 |
| Transfer from Ministry of Sustainable Resource Management | | | |
| River Forecast Centre | 672 | 40 | 5 |
| Transfer to Ministry of Finance | | | |
| Payment Review Office | (16) | — | — |
| Restatement for parks, hunting and angling fees recoveries | 22,665 | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 153,378 | 86,960 | 1,003 |
| **Other Appropriations - Contingencies (All Ministries) and New Programs** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 170,000 | 30,000 | — |
| Transfer to Other Appropriations - Citizens' Assembly | | | |
| Citizens' Assembly for Electoral Reform | (1,900) | — | — |
| Transfer to Ministry of Attorney General | | | |
| Legal Counsel bargaining | (1,600) | — | — |
| Transfer to Ministry of Energy and Mines | | | |
| Oil and Gas Development Strategy II | (5,500) | — | — |
| Vancouver Island Natural Gas Pipeline Agreement | (14,600) | — | — |
| Transfer to Ministry of Provincial Revenue | | | |
| Collection and Administration of Oil and Gas II | (100) | — | — |
| Transfer to Ministry of Public Safety and Solicitor General | | | |
| Municipal Policing | (4,700) | — | — |
| Port Coquitlam Investigation | (22,100) | — | — |
| RCMP salary increases | (3,500) | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 116,000 | 30,000 | — |

Schedule A

## CONSOLIDATED REVENUE FUND
## OPERATING EXPENSES, CAPITAL EXPENDITURES AND FTE RECONCILIATION - 2003/04

| | Operating Expenses $000 | Capital Expenditures $000 | FTEs |
|---|---|---|---|
| **Other Appropriations - Citizens' Assembly** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | 1,500 | — | — |
| Transfer from Other Appropriations - Contingencies (All Ministries) and New Programs | | | |
| Citizens' Assembly for Electoral Reform | 1,900 | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 3,400 | — | — |
| **Other Appropriations - Unclaimed Property** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | — | — | — |
| Transfer from Ministry of Finance | | | |
| Unclaimed Property Special Account | 809 | 10 | 2 |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 809 | 10 | 2 |
| **Other Appropriations - Provincial Home Acquisition** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | — | — | — |
| Transfer from Ministry of Provincial Revenue | | | |
| Provincial Home Acquisition Special Account | 25 | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | 25 | — | — |
| **Other Appropriations - Industry Training and Apprenticeship** | | | |
| Total Expense, Authorized FTEs and Capital – 2003/04 Estimates | — | — | — |
| Transfer from Ministry of Advanced Education | | | |
| Industry Training and Apprenticeship Special Account | 78,438 | 190 | — |
| Transfer from Ministry Operations Vote | (78,438) | — | — |
| Total Expense, Authorized FTEs and Capital – 2003/04 Restated | — | 190 | — |
| **All Special Offices, Ministries and Other Appropriations** | | | |
| Total Consolidated Revenue Fund Expense, Authorized FTEs and Capital Expenditures - 2003/04 Estimates | 25,353,400[1] | 324,660 | 29,049 |
| Total Transfers to Special Offices, Ministries and Other Appropriations | (158,365) | (1,093) | (343) |
| Total Transfers to Special Offices, Ministries and Other Appropriations | 158,365 | 1,093 | 343 |
| Restatement for parks, hunting and angling fees recoveries | 22,665 | — | — |
| Restatement for the federal ferry subsidy transfer | 23,975 | — | — |
| Restatement for Children and Family Development governance authorities FTEs | — | — | 150 |
| Total Consolidated Revenue Fund Expense, Authorized FTEs and Capital Expenditures - 2003/04 Restated | 25,400,040 | 324,660 | 29,199 |

[1] Includes additional federal contributions received under the First Ministers' Accord on Health Care Renewal.

Schedule B

## SPECIAL ACCOUNTS[1] — SUMMARY

(for the Fiscal Year Ending March 31, 2005)
($000)

| | Spending Authority Available April 1, 2004 | Operating Transactions | | General Fund Transfer [2] | Financing Transactions | | Working Capital Adjustment [3] | Spending Authority Available March 31, 2005 |
|---|---|---|---|---|---|---|---|---|
| | | Revenue | Expense | | Receipts | Disbursements | | |
| **Special Accounts** | | | | | | | | |
| BC Timber Sales | **39,718** | 252,857 | (131,800) | (37,565) | — | (73,481) | 366 | **50,095** |
| Crown Land | **50,000** | 288,140 | (210,620) | (78,420) | 900 | — | — | **50,000** |
| First Citizens Fund | **26,311** | 4,200 | (4,200) | 9,000 | — | — | — | **35,311** |
| Forest Stand Management Fund | **18,935** | 4,646 | (1,490) | — | — | — | — | **22,091** |
| Forfeited Crime Proceeds Fund | **426** | — | — | — | — | — | — | **426** |
| Health Special Account | **—** | 147,250 | (147,250) | — | — | — | — | **—** |
| Inmate Work Program | **1,987** | 1,560 | (1,554) | — | — | (93) | 61 | **1,961** |
| Insurance and Risk Management | **174,160** | 4,752 | — | — | — | (725) | 489 | **178,676** |
| Livestock Protection | **109** | 10 | (10) | — | — | — | — | **109** |
| Northern Development Fund | **7,466** | 575 | (500) | — | — | — | — | **7,541** |
| Olympic Arts Fund | **10,087** | 625 | (625) | 5,000 | — | — | — | **15,087** |
| Physical Fitness and Amateur Sports Fund | **12,937** | 2,200 | (2,200) | 5,500 | — | — | — | **18,437** |
| Provincial Home Acquisition Wind Up | **15,000** | 25 | (25) | — | 50 | (40) | — | **15,010** |
| Public Guardian and Trustee of British Columbia | **11,450** | 18,307 | (17,392) | — | — | (794) | 652 | **12,223** |
| South Moresby Forest Replacement | **25,975** | 711 | (3,000) | — | — | — | — | **23,686** |
| Sustainable Environment Fund | **23,503** | 35,705 | (35,705) | — | — | — | — | **23,503** |
| Unclaimed Property | **150** | — | (75) | — | — | — | — | **75** |
| University Endowment Lands Administration | **13,584** | 3,142 | (3,142) | — | — | — | — | **13,584** |
| *Victims of Crime Act* | **22,162** | 8,350 | (7,325) | — | — | — | — | **23,187** |
| | **453,960** | 773,055 | (566,913) | (96,485) | 950 | (75,133) | 1,568 | **491,002** |
| **Transfers from Voted Appropriations to Special Accounts[4]** | | | | | | | | |
| Public Guardian and Trustee of British Columbia | **—** | (6,950) | 6,950 | — | — | — | — | **—** |
| | **—** | **(6,950)** | **6,950** | — | — | — | — | **—** |
| **Total Special Accounts (net of transfers)** | **453,960** | **766,105** | **(559,963)** | **(96,485)** | **950** | **(75,133)** | **1,568** | **491,002** |

[1] A Special Account is an account in the General Fund where the authorization to spend money from the account is located in an Act other than the *Supply Act*.

[2] General Fund Transfers consist of changes in statutory spending authority.

[3] Working capital adjustments include those adjustments that would change the cash balance of the Special Account. This would include changes in accumulated amortization, inventory, and accounts receivable and payable.

[4] Transfers from voted appropriations are eliminated to establish the amount of special account expenses that do not require voted appropriations. This net amount of special account expense is then deducted from total expenses in the determination of *Supply Act* requirements shown on page 13.

Schedule C

## FINANCING TRANSACTIONS
## PREPAID CAPITAL ADVANCES [1]

(for the Fiscal Year Ending March 31, 2005)
($000)

| | Receipts | Disbursements [2] | Net Cash Source (Requirement) |
|---|---|---|---|
| **Ministry of Advanced Education** | | | |
| Post Secondary Institutions | — | 215,400 | **(215,400)** |
| **Ministry of Education** | | | |
| Schools | — | 134,500 | **(134,500)** |
| **Ministry of Health Services** | | | |
| Health Facilities | — | 379,700 | **(379,700)** |
| **Ministry of Transportation** | | | |
| British Columbia Transit | — | 6,100 | **(6,100)** |
| Rapid Transit Project 2000 | — | 19,100 | **(19,100)** |
| **Total Prepaid Capital Advances** | — | 754,800 | **(754,800)** |

[1] Commencing in 1998/99, loans and capital funding provided to school districts and post secondary institutions are treated, for financial statement reporting purposes, as prepaid capital advances (assets of the Consolidated Revenue Fund (CRF)) and amortized over the useful life of the underlying assets. The amortization period for these advances, on average, approximates 30 years. Commencing with the 2000/01 fiscal year, loans and capital funding provided to British Columbia Transit and health facilities for capital projects are accounted for in the same manner. Since the borrowing for schools, post secondary institutions, public transit and health facilities capital is now raised directly through the CRF, these financial requirements are included in the annual *Supply Act*.

[2] Disbursements by the Ministry of Advanced Education are for capital costs of new buildings, renovations and improvements to universities, university colleges, colleges, institutes and agencies. Disbursements by the Ministry of Education are for capital costs of new buildings, renovations and improvements to schools and other school district buildings and for bus and equipment purchases. Disbursements by the Ministry of Health Services are for capital costs of new buildings, renovations and improvements for health facilities and agencies, and diagnostic and medical equipment. Disbursements by the Ministry of Transportation are for capital expenditures for public passenger transit services, rapid transit in the lower mainland, and capitalized borrowing costs relating to Rapid Transit Project 2000 debt.

Schedule D

## FINANCING TRANSACTIONS
## CAPITAL EXPENDITURES
(for the Fiscal Year Ending March 31, 2005)
($000)

| | Land & Land Improve-ments | Buildings | Specialized Equipment | Office Furniture & Equipment | Vehicles | Information Systems | Tenant Improve-ments | Roads, Bridges & Ferries | Total |
|---|---|---|---|---|---|---|---|---|---|
| **Special Offices and Ministries** | | | | | | | | | |
| Legislation | — | — | — | 304 | — | 945 | — | — | 1,249 |
| Officers of the Legislature | — | — | — | 22 | — | 486 | — | — | 508 |
| Office of the Premier | — | — | — | 40 | — | 564 | — | — | 604 |
| Ministry of Advanced Education | — | — | — | 350 | — | 2,455 | 1,300 | — | 4,105 |
| Ministry of Agriculture, Food and Fisheries | — | — | 323 | 160 | 1,001 | 318 | 55 | — | 1,857 |
| Ministry of Attorney General | — | — | 631 | 342 | 60 | 5,375 | 2,675 | — | 9,083 |
| Ministry of Children and Family Development | — | — | — | 504 | 191 | 7,300 | 1,800 | — | 9,795 |
| Ministry of Community, Aboriginal and Women's Services | — | — | — | 30 | — | 2,085 | 70 | — | 2,185 |
| Ministry of Education | — | — | — | — | — | 14,210 | 200 | — | 14,410 |
| Ministry of Energy and Mines | — | — | 65 | 90 | 200 | 1,352 | 100 | — | 1,807 |
| Ministry of Finance | — | — | 10 | 427 | — | 4,884 | 200 | — | 5,521 |
| Ministry of Forests | — | 700 | 3,125 | 240 | 2,200 | 6,295 | 500 | — | 13,060 |
| Ministry of Health Services | — | — | 1,881 | 370 | 6,000 | 11,355 | — | — | 19,606 |
| Ministry of Human Resources | — | — | — | 4,062 | 250 | 16,135 | 1,100 | — | 21,547 |
| Ministry of Management Services | — | — | 1,208 | 437 | 245 | 50,784 | 570 | — | 53,244 |
| Ministry of Provincial Revenue | — | — | — | 225 | — | 12,572 | 500 | — | 13,297 |
| Ministry of Public Safety and Solicitor General | — | — | 500 | 70 | 415 | 5,896 | 670 | — | 7,551 |
| Ministry of Skills Development and Labour | — | — | — | 40 | — | 3,322 | 150 | — | 3,512 |
| Ministry of Small Business and Economic Development | — | — | — | 50 | — | 420 | — | — | 470 |
| Ministry of Sustainable Resource Management | — | — | 200 | 341 | 400 | 7,260 | — | — | 8,201 |
| Ministry of Transportation | — | 200 | 2,570 | 110 | 1,800 | 2,400 | 200 | 6,000 | 13,280 |
| Ministry of Water, Land and Air Protection | 18,200 | — | 221 | 222 | — | 2,500 | — | — | 21,143 |
| Other Appropriations | | | | | | | | | |
| Contingencies All Ministries and New Programs [1] | — | — | — | — | — | 30,000 | — | — | 30,000 |
| Environmental Assessment Office | — | — | — | 20 | — | 50 | — | — | 70 |
| Environmental Appeal Board and Forest Appeals Commission | — | — | — | 10 | — | 20 | — | — | 30 |
| Forest Practices Board | — | — | — | 25 | — | 75 | — | — | 100 |
| Insurance and Risk Management | — | — | — | 54 | — | 671 | — | — | 725 |
| Consolidated Revenue Fund Total [2] | 18,200 | 900 | 10,734 | 8,545 | 12,762 | 189,729 | 10,090 | 6,000 | 256,960 |
| **SUMMARY** | | | | | | | | | |
| Voted Appropriations | 18,200 | 900 | 10,641 | 8,467 | 12,762 | 187,298 | 10,090 | 6,000 | 254,358 |
| Special Accounts [3] | — | — | 93 | 78 | — | 2,431 | — | — | 2,602 |
| Consolidated Revenue Fund Total | 18,200 | 900 | 10,734 | 8,545 | 12,762 | 189,729 | 10,090 | 6,000 | 256,960 |

[1] Administered by the Minister of Finance.

[2] These expenditures are to provide for the purchase or capital lease of tangible capital assets to be held by the Consolidated Revenue Fund. The acquired tangible capital assets are to assist in the delivery of programs of those offices, ministries and other appropriations.

[3] The capital asset acquisitions of each special account are shown in the capital expenditure section of the *2004/05 Supplement to the Estimates*.

Schedule D1

## FINANCING TRANSACTIONS

## CAPITAL EXPENDITURES – TAXPAYER-SUPPORTED ORGANIZATIONS [1,2]

(for the Fiscal Year Ending March 31, 2005)

($000)

| | Health | Social Services | Education | Protection of Person & Property | Trans-portation | Natural Resources | Other | General Government | Total |
|---|---|---|---|---|---|---|---|---|---|
| BC Transportation Financing Authority | | | | | 500,000 | | | | **500,000** |
| British Columbia Buildings Corporation | | | | | | | | 43,000 | **43,000** |
| British Columbia Transit [3] | | | | | 15,000 | | | | **15,000** |
| Rapid Transit Project 2000 [3] | | | | | 19,000 | | | | **19,000** |
| Vancouver Convention Centre expansion project | | | | | | 70,000 | | | **70,000** |
| Columbia River Power Projects | | | | | | 90,000 | | | **90,000** |
| Government Operating (Ministries) [4] | 20,000 | 34,000 | 18,000 | 20,000 | 13,000 | 47,000 | 30,000 | 75,000 | **257,000** |
| Schools [3] | | | 196,000 | | | | | | **196,000** |
| Post-secondary Institutions [3] | | | 408,000 | | | | | | **408,000** |
| Health sector [3] | 326,000 | | | | | | | | **326,000** |
| Other | 2,000 | 6,000 | — | 1,000 | — | 5,000 | — | 5,000 | **19,000** |
| **Total** | **348,000** | **40,000** | **622,000** | **21,000** | **547,000** | **212,000** | **30,000** | **123,000** | **1,943,000** |

[1] Figures have been rounded to the nearest million.

[2] Represents infrastructure-related capital expenditures funded through the provincial government, taxpayer-supported Crown corporations and agencies, schools, post-secondary institutions and health authorities/societies. This breakdown of capital spending by function is presented for information purposes.

[3] The Prepaid Capital Advances shown in Schedule C are included in the total capital spending for these organizations.

[4] Represents Consolidated Revenue Fund capital in Schedule D.

Schedule E

## FINANCING TRANSACTIONS
## LOANS, INVESTMENTS AND OTHER REQUIREMENTS [1]
(for the Fiscal Year Ending March 31, 2005)
($000)

| | Receipts | Disbursements | Net Cash Source (Requirement) |
|---|---|---|---|
| **Ministry of Advanced Education** | | | |
| British Columbia Student Loan Program — Loan repayments (receipts) and new loans | 13,600 | 279,400 | (265,800) |
| **Ministry of Agriculture, Food and Fisheries** | | | |
| *Agriculture Credit Act* — Loan repayments (receipts) | 765 | — | 765 |
| Production Insurance Stabilization — Premium (receipts) and recoverable advances to the Production Insurance Trust Fund | 3,000 | 3,000 | — |
| **Ministry of Attorney General** | | | |
| Interest on Trusts and Deposits — Interest on trust funds and deposits belonging to third parties | 700 | 700 | — |
| Treaty Settlement and Implementation Costs — Payments to First Nations in accordance with treaty agreements | — | 16,967 | (16,967) |
| **Ministry of Children and Family Development** | | | |
| Human Services Providers Financing Program — Principal repayments (receipts) | 146 | — | 146 |
| **Ministry of Energy and Mines** | | | |
| Columbia Basin Accord [2] — Investment in the Columbia Power Corporation and the Columbia Basin Trust joint venture | — | 50,000 | (50,000) |
| **Ministry of Forests** | | | |
| BC Timber Sales Special Account — Development of timber for sale in future years | — | 72,491 | (72,491) |
| **Ministry of Health Services** | | | |
| Health Innovation Incentive Program — Loan repayments (receipts) | 2,034 | — | 2,034 |
| **Ministry of Provincial Revenue** | | | |
| International Fuel Tax Agreement *Motor Fuel Tax Act* — Moneys collected for, and transferred to, other jurisdictions | 5,800 | 4,400 | 1,400 |
| *Land Tax Deferment Act* — Repayments of outstanding loans (receipts) and payments to local government for property taxes | 19,500 | 20,000 | (500) |
| Provincial Home Acquisition Wind Up Special Account — Repayments of outstanding loans (receipts) and guarantee claims and other disbursements | 50 | 40 | 10 |
| **Ministry of Public Safety and Solicitor General** | | | |
| *Consumer Protection Act* — Loan provided to the Business Practices and Consumer Protection Authority | — | 1,500 | (1,500) |
| Hastings Park Race Track — Loan repayments (receipts) | 431 | — | 431 |
| **Ministry of Sustainable Resource Management** | | | |
| Crown Land Special Account — Loan repayment and loan sales deposit (receipts) and land acquisition, servicing and development and disposition costs | 900 | — | 900 |
| **Consolidated Revenue Fund Total** | 46,926 | 448,498 | (401,572) |
| **Taxpayer-Supported Crown Corporations and Agencies** [3] | — | 269,600 | (269,600) |
| **SUCH Sector and Regional Authorities** [3] | — | 14,000 | (14,000) |
| **Total** | 46,926 | 732,098 | (685,172) |
| **SUMMARY** | | | |
| Voted Appropriations | 45,976 | 375,967 | (329,991) |
| Special Accounts | 950 | 72,531 | (71,581) |
| Taxpayer-Supported Crown Corporations and Agencies | — | 269,600 | (269,600) |
| SUCH Sector and Regional Authorities | — | 14,000 | (14,000) |
| **Total** | 46,926 | 732,098 | (685,172) |

[1] The purpose of this table is to fully disclose the receipts and disbursements for financing transactions related to ministry programs, or administered by ministries and provide documentation for the *Supply Act* which authorizes government's financial requirements. Further information on these financing transactions is included in the relevant ministry section of the Estimates.

[2] In 2004/05, the Columbia Power Corporation and the joint ventures will be consolidated under the control of the Columbia Basin Trust. This is an organizational change that has no impact on government's investment in these power projects.

[3] The total net cash source (requirement) for taxpayer-supported Crown corporations/agencies, SUCH sector and regional authority financing transactions are disclosed for information purposes only.

Schedule F

## FINANCING TRANSACTIONS
## REVENUE COLLECTED FOR, AND TRANSFERRED TO, OTHER ENTITIES [1]

(for the Fiscal Year Ending March 31, 2005)
($000)

| | Receipts | Disbursements | Net Cash Source (Requirement) |
|---|---|---|---|
| **Ministry of Energy and Mines** | | | |
| *Oil and Gas Commission Act* | 24,600 | 24,600 | — |
| **Ministry of Provincial Revenue** | | | |
| *British Columbia Transit Act* (Motor Fuel Tax) | 7,900 | 7,900 | — |
| *Build BC Act* (Motor Fuel and Social Services Taxes) | 425,300 | 425,300 | — |
| *Greater Vancouver Transportation Authority Act* (Motor Fuel and Social Services Taxes) | 260,000 | 260,000 | — |
| Rural Area Property Taxes | 195,000 | 195,000 | — |
| *Tobacco Tax Amendment Act* | 2,000 | 2,000 | — |
| Tourism British Columbia (Hotel Room Tax) | 24,500 | 24,500 | — |
| **Total** | 939,300 | 939,300 | — |

[1] The purpose of this table is to fully disclose the receipts and disbursements for financing transactions related to ministry programs, or administered by ministries and provide documentation for the *Supply Act* which authorizes government financial requirements. Further information on these financing transactions is included in the appropriate ministry section of the Estimates.

Schedule G

## FULLTIME EQUIVALENT EMPLOYMENT

Fulltime equivalent (FTE) employment is the estimate of each special office's, ministry's and taxpayer-supported Crown corporation/agency's annual staff utilization. The *Budget Transparency and Accountability Act* defines staff utilization to include all employees whose salaries are paid by the taxpayer-supported government reporting entity except in relation to the staff of education and health sector organizations. An FTE is defined as the employment of one person for one full year or the equivalent thereof (for example, the employment of two persons for six months each). Ministry and special office FTEs are calculated by dividing each special office's and ministry's total hours of permanent, auxiliary, temporary, seasonal and overtime employment paid, or estimated to be paid, for the fiscal year, by the normal paid working hours for one fulltime employee for one year. Taxpayer-supported Crown corporation/agency FTEs are estimated in a similar manner. Employees in taxpayer-supported Crown corporations and agencies whose salaries are included in the cost of capital projects are not counted as FTEs in order to maintain consistency between base salaries expense and FTEs.

The table below provides a summary of estimated FTE requirements by special office, ministry and taxpayer-supported Crown corporation/agency for the 2003/04 and 2004/05 fiscal years. The 2003/04 FTE numbers are restated to reflect program and staff transfers among ministries and special offices (see Schedule A for a detailed reconciliation). The 2003/04 FTE utilization is forecast to be 33,380 FTEs.

| | Estimates 2003/04 | Estimates 2004/05 |
|---|---|---|
| Legislation | 300 | 300 |
| Office of the Premier | 312 | 298 |
| Officers of the Legislature | 211 | 190 |
| Ministry of Advanced Education | 236 | 217 |
| Ministry of Agriculture, Food and Fisheries | 329 | 326 |
| Ministry of Attorney General | 3,486 | 3,482 |
| Ministry of Children and Family Development | 4,421 [1] | 3,983 |
| Ministry of Community, Aboriginal and Women's Services | 761 | 491 |
| Ministry of Education | 316 | 309 |
| Ministry of Energy and Mines | 213 | 242 |
| Ministry of Finance | 553 | 514 |
| Ministry of Forests | 3,069 | 2,942 |
| Ministry of Health Services | 2,736 | 2,785 |
| Ministry of Human Resources | 2,310 | 1,986 |
| Ministry of Management Services | 2,047 | 2,037 |
| Ministry of Provincial Revenue | 988 | 1,054 |
| Ministry of Public Safety and Solicitor General | 2,830 | 2,621 |
| Ministry of Skills Development and Labour | 451 | 442 |
| Ministry of Small Business and Economic Development | 200 | 157 |
| Ministry of Sustainable Resource Management | 931 | 754 |
| Ministry of Transportation | 1,385 | 999 |
| Ministry of Water, Land and Air Protection | 1,003 | 924 |
| Other Appropriations | 111 | 107 |
| Total | 29,199 | 27,160 |
| Total Taxpayer-Supported Crown Corporations and Agencies | 4,840 [2] | 3,940 |
| **Total** | **34,039** | **31,100** |

[1] Includes 150 FTEs that did not transfer to the Children and Family Development governance authorities. The timing of transfers will be based on an assessment of authority readiness.

[2] Excludes 430 FTEs for the Forensic Psychiatric Services Commission which is now part of the SUCH sector. Under the *Budget Transparency and Accountability Act*, SUCH sector organization annual staff utilization numbers are not published.

Schedule H

## RECONCILIATION OF SURPLUS/(DEFICIT) TO CHANGE IN TAXPAYER-SUPPORTED DEBT AND STATEMENT OF TOTAL DEBT [1, 2]

($000)

| Estimates [3] 2003/04 | Updated Forecast [3] 2003/04 | | Estimates 2004/05 |
|---|---|---|---|
| | | **TAXPAYER-SUPPORTED DEBT** | |
| 2,234,000 | 1,644,000 | (Surplus)/Deficit [4] | (100,000) |
| 7,000 | (7,000) | Self-Supported Crown Corporation and Agency Income in Excess of Contributions to the Consolidated Revenue Fund [5] | 110,000 |
| (2,000,000) | (2,530,000) | Adjustment for Expenses Not Requiring Working Capital or Other Borrowing [6] | (1,550,000) |
| 73,000 | (473,000) | Working Capital Changes | 504,000 |
| 314,000 | (1,366,000) | Operating Requirement (Source) | (1,036,000) |
| 1,852,000 | 1,774,000 | Tangible Capital Asset Expenditures (Schedule D1) | 1,943,000 |
| 1,852,000 | 1,774,000 | Capital Requirement | 1,943,000 |
| 743,000 | 743,000 | Loan, Investment and Other Requirements (Schedule E) | 685,000 |
| 2,909,000 | 1,151,000 | Net Increase/(Decrease) in Taxpayer-Supported Debt | 1,592,000 |
| 29,649,000 | 29,429,000 | Taxpayer-Supported Debt, Beginning of Year [7] | 30,580,000 |
| 32,558,000 | 30,580,000 | Taxpayer-Supported Debt, End of Year | 32,172,000 |
| 2,683,000 | 2,705,000 | Add: Sinking fund investments | 2,525,000 |
| (175,000) | (418,000) | Less: Taxpayer-supported third party guarantees and non-guaranteed debt | (387,000) |
| 35,066,000 | 32,867,000 | Taxpayer-Supported Debt, End of Year (net of guarantees and non-guaranteed debt) | 34,310,000 |
| | | **SELF-SUPPORTED DEBT** | |
| | | Self-Supported Crown Corporation and Agency Debt | |
| 7,689,000 | 7,038,000 | British Columbia Hydro and Power Authority | 7,174,000 |
| 478,000 | — | British Columbia Railway Company | — |
| 253,000 | 223,000 | Other Crown Corporation and Agency Debt [8] | 6,000 |
| 8,420,000 | 7,261,000 | Total Self-Supported Crown Corporation and Agency Debt | 7,180,000 |
| 1,087,000 | 972,000 | Add: Sinking fund investments | 986,000 |
| (264,000) | (222,000) | Less: Debt guarantees and non-guaranteed debt | (6,000) |
| 9,243,000 | 8,011,000 | Self-Supported Debt (net of guarantees and non-guaranteed debt) | 8,160,000 |
| 500,000 | — | Forecast Allowance | 100,000 |
| 44,809,000 | 40,878,000 | Total Debt (net of guarantees and non-guaranteed debt) | 42,570,000 |

[1] Figures have been rounded to the nearest million.

[2] Further details on debt are provided in Appendix Table A14 in the Budget and Fiscal Plan - 2004/05 to 2006/07.

[3] The 2003/04 Estimates and Updated Forecast amounts have been restated to be conform with the *2004/05 Estimates* presentation. See Significant Presentation Changes (Note 1) for details.

[4] For purposes of the debt reconciliation a surplus is shown as a negative amount as it reduces government debt. Conversely, a deficit is shown as a positive amount as it increases government debt.

[5] Represents the elimination of self-supported Crown corporation/agency income which is included in the Summary Accounts deficit but has not been transferred to the Consolidated Revenue Fund. The excess earnings remain in the Crown corporation/agency and reduce self-supported Crown corporation/agency debt.

[6] These adjustments include, primarily, the amortization of capital assets and the forecast allowance.

[7] Includes taxpayer-supported third party guarantees. The amount reported in the 2002/03 Public Accounts ($28,871 million) excludes third party guarantees of $189 million and SUCH sector related debt of $368 million.

[8] The 2003/04 Estimates and Updated Forecast amounts include, primarily, the debt related to Columbia River power projects. In 2004/05 this debt has been reclassified as taxpayer-supported debt as a result of Columbia Basin Trust's planned acquisition of Columbia Power Corporation. The remaining debt in 2004/05 relates to the Liquor Distribution Branch.

Schedule I

## SUMMARY OF MINISTERIAL ACCOUNTABILITY FOR OPERATING EXPENSES

(for the Fiscal Year Ending March 31, 2005)
($000)

For each minister (other than the Minister of Provincial Revenue) with responsibility for operating expenses accounted for in the Consolidated Revenue Fund, an estimated amount must be made public with the Estimates under section 6(1) of the *Balanced Budget and Ministerial Accountability Act*. The estimated amount is described in section 5(1) of the *Balanced Budget and Ministerial Accountability Act* and represents the operating expenses which are the responsibility of the minister as set out in the main Estimates for the fiscal year. Section 6(2) of the *Balanced Budget and Ministerial Accountability Act* requires that the actual amount of those operating expenses be made public for each minister with the Public Accounts for that fiscal year.

Section 5(2) of the *Balanced Budget and Ministerial Accountability Act* applies to the Minister of Provincial Revenue and provides for an amount of revenue to be specified by regulation of Treasury Board. Section 5(3) of the *Balanced Budget and Ministerial Accountability Act* applies to ministers of state, for whom expected results are specified by Treasury Board regulation.

The table below shows, the ministry and other appropriations for which each minister is responsible. The third column shows the total operating expenses for each of the ministries or other appropriations for the 2004/05 fiscal year. The final column shows the sum of these operating expenses, which is the estimated amount each minister (other than the Minister of Provincial Revenue) is responsible for under section 5(1) of the *Balanced Budget and Ministerial Accountability Act* for the 2004/05 fiscal year.

| Minister Responsible | Ministry and Other Appropriations | 2004/05 Total Operating Expenses (Net) | 2004/05 Estimated Amount |
|---|---|---|---|
| **Premier** | Office of the Premier | 44,129 | 44,129 |
| **Minister of Advanced Education** | Ministry of Advanced Education | 1,898,849 | 1,898,849 |
| **Minister of Agriculture, Food and Fisheries** | Ministry of Agriculture, Food and Fisheries | 44,692 | 44,692 |
| **Attorney General and Minister Responsible for Treaty Negotiations** | Ministry of Attorney General | 489,367 | |
| | Citizens' Assembly | 2,600 | 491,967 |
| **Minister of Children and Family Development** | Ministry of Children and Family Development | 1,381,568 | 1,381,568 |
| **Minister of Community, Aboriginal and Women's Services** | Minister of Community, Aboriginal and Women's Services | 506,368 | 506,368 |
| **Minister of Education** | Ministry of Education | 4,943,165 | 4,943,165 |
| **Minister of Energy and Mines** | Ministry of Energy and Mines | 63,790 | 63,790 |
| **Minister of Finance** | Ministry of Finance | 45,990 | |
| | Management of Public Funds and Debt | 800,000 | |
| | Contingencies (All Ministries) and New Programs | 240,000 | |
| | BC Family Bonus | 59,000 | |
| | Commissions on Collection of Public Funds | 1 | |
| | Allowances for Doubtful Revenue Accounts | 1 | |
| | Insurance and Risk Management (Special Account) | — | |
| | Unclaimed Property (Special Account) | 75 | 1,145,067 |
| **Minister of Forests** [1, 2] | Ministry of Forests | 397,782 | |
| | Environmental Appeal Board and Forest Appeals Commission | 848 | |
| | Forest Practices Board | 3,307 | 401,937 |
| **Minister of Health Services** [3] | Ministry of Health Services | 10,558,445 | 10,558,445 |
| **Minister of Human Resources** | Ministry of Human Resources | 1,301,425 | 1,301,425 |
| **Minister of Management Services** | Ministry of Management Services | 61,305 | 61,305 |
| **Minister of Public Safety and Solicitor General** | Ministry of Public Safety and Solicitor General | 503,405 | 503,405 |

Schedule I

## SUMMARY OF MINISTERIAL ACCOUNTABILITY FOR OPERATING EXPENSES - (Continued)

(for the Fiscal Year Ending March 31, 2005)

($000)

| Minister Responsible | Ministry and Other Appropriations | 2004/05 Total Operating Expenses (Net) | 2004/05 Estimated Amount |
|---|---|---|---|
| **Minister of Skills Development and Labour** | Ministry of Skills Development and Labour | 18,812 | 18,812 |
| **Minister of Small Business and Economic Development** | Ministry of Small Business and Economic Development | 143,014 | 143,014 |
| **Minister of Sustainable Resource Management** | Ministry of Sustainable Resource Management | 280,992 | |
| | Environmental Assessment Office | 2,897 | 283,889 |
| **Minister of Transportation** | Ministry of Transportation | 811,060 | 811,060 |
| **Minister of Water, Land and Air Protection** [2] | Ministry of Water, Land and Air Protection | 148,141 | |
| | Environmental Appeal Board and Forest Appeals Commission | 1,047 | 149,188 |
| | **Total Estimated Amount** | | **24,752,075** |
| | **Not Applicable** | | |
| | Legislation | 45,737 | |
| | Officers of the Legislature | 27,084 | |
| | Minister of Provincial Revenue [4] | 52,304 | |
| | BC Timber Sales [1] | 131,800 | |
| | **Total Consolidated Revenue Fund** | **25,009,000** | |

[1] Under Section 5(1.1) of the *Balanced Budget and Ministerial Accountability Act*, the estimated amount for the Minister of Forests does not include estimated expenditures related to the BC Timber Sales Special Account.

[2] The Ministers of Forests and Water, Land and Air Protection each have operating expense accountability for the administration and support services of Vote 46, Environmental Appeal Board and Forest Appeals Commission therefore, those funds have been allocated on a pro-rata basis.

[3] The 2004/05 estimated amount for the Minister of Health Services will be increased to reflect the additional federal Health Accord funding once details of the funding are finalized. At that time, Supplementary Estimates in the amount of the additional federal funding will be presented to the Legislature.

[4] Under Section 5(2) of the *Balanced Budget and Ministerial Accountability Act*, the Minister of Provincial Revenue is accountable for earning actual gross revenue specified as $240 million.

Schedule J

## ESTIMATED CONSOLIDATED REVENUE FUND OPERATING RESULT [1,3]

($000)

| Estimates [1] 2003/04 | Updated Forecast [1] 2003/04 | | Estimates 2004/05 |
|---|---|---|---|
| | | **Revenue Summary** [2] | |
| 12,755,000 | 13,065,000 | Taxation Revenue | 13,539,000 |
| 3,380,000 | 3,637,000 | Natural Resource Revenue | 3,317,000 |
| 2,304,000 | 2,317,000 | Other Revenue | 2,486,000 |
| 3,968,000 | 3,339,000 | Contributions from the Federal Government | 3,845,000 |
| 1,205,000 | 1,881,000 | Contributions from Crown Corporations | 1,771,000 |
| 23,612,000 | 24,239,000 | Total Consolidated Revenue Fund Revenue | 24,958,000 |
| | | **Expense Summary** [3] | |
| | | Special Offices and Ministries | |
| 42,955 | 42,955 | Legislation | 45,737 |
| 22,709 | 22,983 | Officers of the Legislature | 27,084 |
| 52,270 | 51,970 | Office of the Premier | 44,129 |
| 1,898,849 | 1,898,849 | Ministry of Advanced Education | 1,898,849 |
| 49,153 | 49,153 | Ministry of Agriculture, Food and Fisheries | 44,692 |
| 507,581 | 507,581 | Ministry of Attorney General | 489,367 |
| 1,452,190 | 1,452,190 | Ministry of Children and Family Development | 1,381,568 |
| 602,259 | 602,259 | Ministry of Community, Aboriginal and Women's Services | 506,368 |
| 4,860,065 | 4,860,065 | Ministry of Education | 4,943,165 |
| 76,840 | 76,840 | Ministry of Energy and Mines | 63,790 |
| 51,401 | 51,401 | Ministry of Finance | 45,990 |
| 564,866 | 534,787 | Ministry of Forests | 529,582 |
| 10,530,588 | 10,530,588 | Ministry of Health Services | 10,558,445 |
| 1,418,292 | 1,418,292 | Ministry of Human Resources | 1,301,425 |
| 49,534 | 49,534 | Ministry of Management Services | 61,305 |
| 50,694 | 50,694 | Ministry of Provincial Revenue | 52,304 |
| 537,020 | 537,020 | Ministry of Public Safety and Solicitor General | 503,405 |
| 25,637 | 23,503 | Ministry of Skills Development and Labour | 18,812 |
| 178,911 | 177,261 | Ministry of Small Business and Economic Development | 143,014 |
| 89,430 | 89,430 | Ministry of Sustainable Resource Management | 280,992 |
| 855,047 | 849,959 | Ministry of Transportation | 811,060 |
| 153,378 | 153,378 | Ministry of Water, Land and Air Protection | 148,141 |
| 926,000 | 755,000 | Management of Public Funds and Debt | 800,000 |
| 404,371 | 387,371 | Other Appropriations [4] | 309,776 |
| — | 382,000 | BC Rail Investment Partnership | — |
| — | 434,000 | Natural Disasters Supplementary Estimates | — |
| — | 72,000 | Olympics Supplementary Estimates | — |
| 25,400,040 | 26,061,063 | Total Consolidated Revenue Fund Expense | 25,009,000 |
| (1,788,040) | (1,822,063) | **Consolidated Revenue Fund Operating Result** | (51,000) |

[1] The 2003/04 Estimates and Updated Forecast amounts have been restated to conform with the 2004/05 Estimates presentation. Schedule A presents a detailed reconciliation of all expense restatements.

[2] Excludes revenue collected on behalf of, and transferred to, Crown corporations and agencies, and other entities (see Schedule F).

[3] Expenses are reported after deducting cost recoveries received from other entities within, and external to, the Consolidated Revenue Fund.

[4] See page 13 for details on Other Appropriations.

Schedule K

## TAXPAYER-SUPPORTED CROWN CORPORATIONS AND AGENCIES
## ESTIMATED REVENUES AND EXPENSES
($000)

| | Estimates 2003/04 | Updated Forecast 2003/04 | Estimates 2004/05 |
|---|---|---|---|
| **Taxpayer-supported Crown Corporations and Agencies:** | | | |
| **BC Transportation Financing Authority** | | | |
| Revenue | 597,000 | 798,000 | 601,000 |
| Expense | (545,000) | (487,000) | (520,000) |
| | 52,000 | 311,000 | 81,000 |
| **British Columbia Assessment Authority** | | | |
| Revenue | 66,000 | 65,000 | 65,000 |
| Expense | (67,000) | (63,000) | (67,000) |
| | (1,000) | 2,000 | (2,000) |
| **British Columbia Buildings Corporation** | | | |
| Revenue | 439,000 | 515,000 | 409,000 |
| Expense | (401,000) | (470,000) | (366,000) |
| | 38,000 | 45,000 | 43,000 |
| **British Columbia Housing Management Commission** | | | |
| Revenue | 279,000 | 279,000 | 290,000 |
| Expense | (279,000) | (279,000) | (290,000) |
| | — | — | — |
| **British Columbia Transit** | | | |
| Revenue | 137,000 | 140,000 | 143,000 |
| Expense | (137,000) | (140,000) | (143,000) |
| | — | — | — |
| **Legal Services Society** | | | |
| Revenue | 67,000 | 68,000 | 67,000 |
| Expense | (63,000) | (68,000) | (67,000) |
| | 4,000 | — | — |
| **Other taxpayer-supported Crown corporations and agencies** | | | |
| Revenue | 498,000 | 562,000 | 552,000 |
| Expense | (426,000) | (479,000) | (460,000) |
| | 72,000 | 83,000 | 92,000 |
| **Net operating results of taxpayer-supported Crown corporations and agencies** | | | |
| Revenue | 2,083,000 | 2,427,000 | 2,127,000 |
| Accounting adjustments [1] | (257,000) | (231,000) | (206,000) |
| Net revenue | 1,826,000 | 2,196,000 | 1,921,000 |
| Expense | (1,918,000) | (1,986,000) | (1,913,000) |
| Accounting adjustments [1] | 2,000 | 11,000 | 9,000 |
| Net expense | (1,916,000) | (1,975,000) | (1,904,000) |
| **Net operating result** | **(90,000)** | **221,000** | **17,000** |

[1] This adjustment eliminates transfers among Crown corporations and agencies to avoid double counting.

Schedule L

## SUCH SECTOR AND REGIONAL AUTHORITIES
## ESTIMATED REVENUES AND EXPENSES
($000)

| | Estimates 2003/04 | Updated Forecast 2003/04 | Estimates 2004/05 |
|---|---|---|---|
| **SUCH Sector and Regional Authorities:** | | | |
| **School Districts** [1] | | | |
| Revenue | 4,395,000 | 4,395,000 | 4,467,000 |
| Expense | (4,373,000) | (4,373,000) | (4,451,000) |
| | 22,000 | 22,000 | 16,000 |
| **Universities** [1] | | | |
| Revenue | 1,866,000 | 1,866,000 | 1,944,000 |
| Expense | (1,858,000) | (1,858,000) | (1,936,000) |
| | 8,000 | 8,000 | 8,000 |
| **Colleges, University Colleges, and Institutes** [1] | | | |
| Revenue | 1,339,000 | 1,339,000 | 1,325,000 |
| Expense | (1,321,000) | (1,321,000) | (1,324,000) |
| | 18,000 | 18,000 | 1,000 |
| **Health Authorities** [1] | | | |
| Revenue | 7,527,000 | 7,527,000 | 7,605,000 |
| Expense | (7,649,000) | (7,649,000) | (7,604,000) |
| | (122,000) | (122,000) | 1,000 |
| **Hospital Societies** [1] | | | |
| Revenue | 595,000 | 595,000 | 561,000 |
| Expense | (595,000) | (595,000) | (562,000) |
| | — | — | (1,000) |
| **Children and Family Development governance authorities** | | | |
| Revenue | 283,000 | 3,000 | |
| Expense | (283,000) | (3,000) | — |
| | — | — | — |
| **Net operating results of SUCH sector and regional authorities** | | | |
| Revenue | 16,005,000 | 15,725,000 | 15,902,000 |
| Accounting adjustments [2] | (376,000) | (459,000) | (481,000) |
| Net revenue | 15,629,000 | 15,266,000 | 15,421,000 |
| Expense | (16,079,000) | (15,799,000) | (15,877,000) |
| Accounting adjustments [2] | 599,000 | 599,000 | 580,000 |
| Net expense | (15,480,000) | (15,200,000) | (15,297,000) |
| **Net operating result** | **149,000** | **66,000** | **124,000** |

[1] The 2003/04 Estimates amounts are based on the 2003/04 Updated Forecast.

[2] This adjustment eliminates transfers among the SUCH sector and regional authorities to avoid double counting.

Schedule M

## ESTIMATED REVENUE BY SOURCE

(for the Fiscal Year Ending March 31, 2005)

($millions)

| | Taxation | Natural Resources | Fees & Licences | Investment Earnings | Miscellaneous | Contribution from Federal Gov't | Contribution from Gov't Enterprises | Total |
|---|---|---|---|---|---|---|---|---|
| **Consolidated Revenue Fund** | **13,539** | **3,317** | **2,248** | **55** | **183** | **3,845** | **1,771** | **24,958** |
| Accounting adjustments | | | | | | | (210) | **(210)** |
| Contributions from Crown corporations | | | | | | | (1,771) | **(1,771)** |
| Bad debts | 20 | 11 | 102 | | 23 | | | **156** |
| Expenses recovered from external entities | 81 | 7 | 50 | 637 | 241 | 187 | 210 | **1,413** |
| | 13,640 | 3,335 | 2,400 | 692 | 447 | 4,032 | — | **24,546** |
| BC Transportation Financing Authority | 425 | | | | 176 | | | **601** |
| British Columbia Buildings Corporation | | | | | 409 | | | **409** |
| Other Crown corporations and agencies | 120 | 97 | 130 | 11 | 655 | 104 | — | **1,117** |
| | 545 | 97 | 130 | 11 | 1,240 | 104 | — | **2,127** |
| Grants to agencies and other internal transfers | | | | | (745) | | | **(745)** |
| Accounting adjustments | | | | | (177) | | | **(177)** |
| **Taxpayer-Supported Crown Corporations** | **545** | **97** | **130** | **11** | **318** | **104** | **—** | **1,205** |
| School Districts | | | 90 | 18 | 4,347 | 12 | | **4,467** |
| Universities | | | 376 | 71 | 1,305 | 192 | | **1,944** |
| Colleges, University Colleges, & Institutes | | | 337 | 5 | 981 | 2 | | **1,325** |
| Health Authorities | | | 391 | 28 | 7,182 | 4 | | **7,605** |
| Hospital Societies | | | 30 | 1 | 530 | | | **561** |
| Children and Family Development governance authorities | | | | | | | — | **—** |
| | — | — | 1,224 | 123 | 14,345 | 210 | — | **15,902** |
| Grants to agencies and other internal transfers | | | | | (13,394) | | | **(13,394)** |
| Accounting adjustments | | | | | 98 | | | **98** |
| **SUCH sector and regional authorities** | **—** | **—** | **1,224** | **123** | **1,049** | **210** | **—** | **2,606** |
| BC Hydro | | | | | | | 388 | **388** |
| BC Liquor Distribution | | | | | | | 760 | **760** |
| BC Lottery Corporation | | | | | | | 850 | **850** |
| BC Rail | | | | | | | 211 | **211** |
| Insurance Corporation of British Columbia | | | | | | — | 52 | **52** |
| Other Self-supported Crown Corporations | — | — | — | — | — | — | 1 | **1** |
| | — | — | — | — | — | — | 2,262 | **2,262** |
| Accounting adjustments | — | — | — | — | — | — | (190) | **(190)** |
| **Net earnings of Self-Supported Crown Corporations** | **—** | **—** | **—** | **—** | **—** | **—** | **2,072** | **2,072** |
| **Total Revenue by Source** | **14,185** | **3,432** | **3,754** | **826** | **1,814** | **4,346** | **2,072** | **30,429** |

The Estimated Revenue by Source schedule is presented for information purposes. The schedule provides further revenue detail of the government reporting entity. Adjustments are required to make Crown corporation, SUCH sector and regional authority accounting policies consistent with government accounting policies; to eliminate Crown corporation, SUCH sector and regional authority revenue received from the province; to eliminate dividends from self-supported Crown corporations to avoid double counting; and to gross up revenue for recoveries received from external sources. Figures have been rounded to the nearest million.

Schedule N

## ESTIMATED EXPENSE BY FUNCTION

(for the Fiscal Year Ending March 31, 2005)

($millions)

| | Health | Social Services | Education | Protection of Persons & Property | Trans-portation | Natural Resources & Economic Development | Other | General Government | Interest | Total |
|---|---|---|---|---|---|---|---|---|---|---|
| Legislation | | | | | | | | 46 | | 46 |
| Officers of the Legislature | | | | 6 | | | | 21 | | 27 |
| Office of the Premier | | | | | | | | 44 | | 44 |
| Ministry of Advanced Education | | | 1,899 | | | | | | | 1,899 |
| Ministry of Agriculture, Food and Fisheries | | | | | | 45 | | | | 45 |
| Ministry of Attorney General | | 56 | | 384 | | 7 | | 42 | | 489 |
| Ministry of Children and Family Development | 119 | 1,176 | 35 | 52 | | | | | | 1,382 |
| Ministry of Community, Aboriginal and Women's Services | | 173 | | 57 | | 6 | 270 | | | 506 |
| Ministry of Education | | | 4,943 | | | | | | | 4,943 |
| Ministry of Energy and Mines | | | | | | 64 | | | | 64 |
| Ministry of Finance | | | | 3 | | | | 43 | | 46 |
| Ministry of Forests | | | | | | 530 | | | | 530 |
| Ministry of Health Services | 10,558 | | | | | | | | | 10,558 |
| Ministry of Human Resources | 81 | 1,149 | 72 | | | | | | | 1,302 |
| Ministry of Management Services | | | | | | | | 61 | | 61 |
| Ministry of Provincial Revenue | | | | | | | | 52 | | 52 |
| Ministry of Public Safety and Solicitor General | | | | 503 | | | | | | 503 |
| Ministry of Skills Development and Labour | | | | 19 | | | | | | 19 |
| Ministry of Small Business and Economic Development | | | | | | 112 | 31 | | | 143 |
| Ministry of Sustainable Resource Management | | | | | | 281 | | | | 281 |
| Ministry of Transportation | | | | 2 | 809 | | | | | 811 |
| Ministry of Water, Land and Air Protection | | | | | | 123 | 25 | | | 148 |
| Management of Public Funds and Debt | | | | | | | | | 800 | 800 |
| BC Family Bonus | | 59 | | | | | | | | 59 |
| Contingencies All Ministries and new programs | | | | | | | 240 | | | 240 |
| Other Appropriations | | | | | | 8 | | 3 | | 11 |
| **Consolidated Revenue Fund** | **10,758** | **2,613** | **6,949** | **1,026** | **809** | **1,176** | **566** | **312** | **800** | **25,009** |
| Grants to agencies and other internal transfers | (6,930) | (55) | (5,903) | (10) | (95) | (115) | (442) | | | (13,550) |
| Expenses recovered from external entities | 241 | 61 | 79 | 104 | 19 | 50 | 283 | 166 | 566 | 1,569 |
| | 4,069 | 2,619 | 1,125 | 1,120 | 733 | 1,111 | 407 | 478 | 1,366 | 13,028 |
| BC Transportation Financing Authority | | | | | 520 | | | | | 520 |
| British Columbia Buildings Corporation | | | | | | | 366 | | | 366 |
| Other | 125 | 59 | | 46 | 172 | 207 | 418 | | | 1,027 |
| | 125 | 59 | — | 46 | 692 | 207 | 784 | — | — | 1,913 |
| Other internal transfers | | | | | (160) | 3 | (43) | | 191 | (9) |
| **Taxpayer-Supported Crown Corporations** | **125** | **59** | **—** | **46** | **532** | **210** | **741** | **—** | **191** | **1,904** |
| School Districts | | | 4,451 | | | | | | | 4,451 |
| Universities | | | 1,936 | | | | | | | 1,936 |
| Colleges, University Colleges, & Institutes | | | 1,324 | | | | | | | 1,324 |
| Health Authorities | 7,604 | | | | | | | | | 7,604 |
| Hospital Societies | 562 | | | | | | | | | 562 |
| Children and Family Development governance authorities | | | | | | | | | | — |
| | 8,166 | — | 7,711 | — | — | — | — | — | — | 15,877 |
| Other internal transfers | (573) | | (48) | | | | | | 41 | (580) |
| **SUCH sector and regional authorities** | **7,593** | **—** | **7,663** | **—** | **—** | **—** | **—** | **—** | **41** | **15,297** |
| **Total Expense by Function** | **11,787** | **2,678** | **8,788** | **1,166** | **1,265** | **1,321** | **1,148** | **478** | **1,598** | **30,229** |

The Estimated Expense by Function schedule is presented for information purposes. The schedule provides further expense detail of the government reporting entity. Adjustments are required to make Crown corporation, SUCH sector and regional authority accounting policies consistent with government accounting policies; to eliminate Crown corporation, SUCH sector and regional authority expenses paid to the province to avoid double counting; and to gross up expenses for recoveries received from external sources. Figures have been rounded to the nearest million.

## EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS
## OPERATING EXPENSES

Voted expenses for special offices, ministries and other appropriations are presented in the *Estimates* on the basis of a group account classification system. Each group account represents a broad category of expense and is comprised of several specific components (standard objects of expense). A supplementary publication, *Supplement to the Estimates*, provides detail for each special office, ministry and other appropriation at the standard object of expense level. This publication can be found on the on the government of British Columbia's Budget web site at http://www.gov.bc.ca/bcbudget. The account classification system is described below in more detail.

### Salaries and Benefits

- *Base Salaries* – includes the cost of base salaries, overtime pay and lump sum payments for all permanent and temporary direct employees of the government.
- *Supplementary Salary Costs* – includes the cost of extra pay for certain types of work such as shift differential, premiums and allowances.
- *Employee Benefits* – includes the cost of employer contributions to employee benefit plans and pensions. Other benefits paid by the employer such as relocation and transfer expenses are also included.
- *Legislative Salaries and Indemnities* – includes the cost of the annual M.L.A. indemnity and supplementary salaries as authorized under Section 4 of the *Legislative Assembly Allowances and Pension Act*. Salaries for the Officers of the Legislature are also included.

### Operating Costs

- *Boards, Commissions and Courts – Fees and Expenses* – includes fees paid to board and commission members, juries and witnesses, and related travel and out-of-pocket expenses.
- *Public Servant Travel* – includes travel expenses of direct government employees and officials on government business including prescribed allowances.
- *Centralized Management Support Services* – includes central agency charges to ministries for services such as human resources, legal services, internal audit, payroll, corporate accounting system, procurement services and common information technology services.
- *Professional Services* – includes fees and expenses for professional services rendered directly to government for: the provision of goods and services in the delivery of government programs; the provision of goods or services that are required by statute or legislation and are billed directly to the government; and the provision of goods or services that will assist in the development of policy and/or programs or improve/change the delivery of programs, such as management consulting services.
- *Information Systems – Operating* – includes all contract fees and costs related to data, voice, image and text processing operations and services such as data and word processing, data communications charges, supplies, repairs, maintenance and short-term rentals of information processing equipment.
- *Office and Business Expenses* – includes supplies and services required for the operation of offices.
- *Informational Advertising and Publications* – includes costs associated with non-statutory advertising and general publications.
- *Statutory Advertising and Publications* – includes costs associated with special notices and publications required by statute and regulations.
- *Utilities, Materials, and Supplies* – includes the cost of services such as the supply of water and electricity, materials and supplies required for normal operation of government services and food for institutions.
- *Operating Equipment and Vehicles* – includes the costs associated with the repair and maintenance of government vehicles, and operating machinery and equipment.
- *Non-Capital Roads and Bridges* – includes highway costs recovered from the BC Transportation Financing Authority, costs for minor enhancements to capitalized infrastructure, as well as non-highway road costs.
- *Amortization* – includes the amortization of the cost of capital assets and prepaid capital advances over their useful lives.
- *Building Occupancy Charges* – includes payments to the British Columbia Buildings Corporation and/or the private sector, for the rental and maintenance of buildings and office accommodation, including tenant improvements that do not meet the criteria for capitalization.

## EXPLANATORY NOTES ON THE GROUP ACCOUNT CLASSIFICATIONS – *Continued*

### Government Transfers

- *Transfers – Grants* – includes discretionary grants to individuals, businesses, non-profit associations and others, where there are no contractual requirements.
- *Transfers – Entitlements* – includes non-discretionary payments to individuals, businesses or other entities, where eligible recipients must be paid under statute, formula or regulation, and where there are no ongoing contractual obligations.
- *Transfers – Agreements* – includes payments and reimbursements under contract, formal agreement or shared cost agreement to individuals, businesses or other entities for purposes specified in an agreement.

### Other Expenses

- *Transfers Between Votes and Special Accounts* – includes transfers (payments) between a vote and a special account.
- *Interest on the Public Debt* – includes only interest payments on the direct provincial debt borrowed for government purposes.
- *Other Expenses* – includes expenses such as financing costs, valuation allowances and other expenses which cannot be reasonably allocated to another standard object of expense.

### Internal Recoveries

- *Recoveries Between Votes and Special Accounts* – includes recoveries between a vote and a special account.
- *Recoveries Within the Consolidated Revenue Fund* – includes recoveries for the use of equipment or the provision of goods and services between ministries of the provincial government.

### External Recoveries

- *Recoveries Within The Government Reporting Entity* – includes costs and amounts recovered from government corporations, organizations and agencies, the offset for commissions paid for the collection of government revenues and accounts, and the write-off of uncollectible revenue related accounts.
- *Recoveries External to the Government Reporting Entity* – includes costs and amounts recovered from other governments and non-government organizations.

## CAPITAL EXPENDITURES

Capital expenditures for special offices, ministries and other appropriations are presented in the Estimates under Capital Expenditures and in Schedule D. The *Supplement to the Estimates* provides detail for each special office, ministry and other appropriation at the standard object of capital expenditure level. The category of assets is described below.

- *Land* – includes the purchased or acquired value for parks and other recreation land, and land directly associated with capitalized infrastructure (buildings, ferries and bridges) but does not include land held for resale.
- *Land Improvements* – includes the capital costs for improvements to dams and water management systems and recreation areas.
- *Buildings* – includes the purchase, construction or major improvement of buildings owned by the Consolidated Revenue Fund.
- *Specialized Equipment* – includes the purchase or capital lease cost of heavy equipment such as tractors, trailers and ambulances, as well as telecommunications relay towers and switching equipment.
- *Office Furniture and Equipment* – includes the cost or capital lease cost of office furniture and equipment.
- *Vehicles* – includes the purchase or capital lease cost of passenger, light truck and utility vehicles.
- *Information Systems* – includes the purchase or capital lease cost of mainframe and other systems hardware, software and related equipment.
- *Tenant Improvements* – includes the cost or capital lease cost of improvements to leased space.
- *Roads* – includes the capital costs for construction or major improvements of roads, highways, bridges and ferries.
- *Other* – includes capital expenditures that cannot be reasonably allocated to another standard object of capital expenditure.

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